

# ***GSTR 2017/1EC - Compendium***

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This edited version of the Compendium of Comments is not intended to be relied upon. It provides no protection from primary tax, penalties, interest or sanctions for non-compliance with the law.

Page status: **not legally binding**

**Page 1 of 1**

## **Public advice and guidance compendium – GSTR 2017/1**

This is a compendium of responses to the issues raised by external parties to draft Goods and Services Tax GSTR 2016/D1 *Goods and services tax: making cross-border supplies to Australian consumers*

This compendium of comments has been edited to maintain the anonymity of entities that have commented.

### **Summary of issues raised and responses**

| <b>Issue No.</b> | <b>Issue raised</b>                                                                                                                                                                                                                | <b>ATO Response/Action taken</b>                                                                                                                                                                                                                                                                      |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.               | Query how overseas suppliers would lodge GST returns and remit GST to the ATO.                                                                                                                                                     | The ATO has provided guidance on its website, <a href="http://ato.gov.au">ato.gov.au</a> , to assist non-resident entities with understanding their registration and reporting requirements under the new law. See <a href="#">International taxation of goods and services supplied to Australia</a> |
| 2.               | Suggest an alternative design to the legislative amendments which would involve amounts being paid directly to the ATO at the time of the transaction.                                                                             | The methods for collecting GST are a matter of policy. The purpose of this Ruling is to provide the ATO's interpretation of the legislation as enacted.                                                                                                                                               |
| 3.               | There are concerns that suppliers will face practical issues associated with the transitional rules for contracts that straddle 1 July 2017.<br>Propose an alternative model for dealing with contracts that straddle 1 July 2017. | The transitional rules are not the main focus of this Ruling. The ATO is currently considering what advice/guidance is necessary in relation to the transitional rules.<br>However, the advice/guidance on these rules will need to be consistent with the legislation as enacted.                    |