

GSTR 2025/1EC - Compendium



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Australian Government

Australian Taxation Office

Public advice and guidance compendium – GSTR 2025/1

❗ Relying on this Compendium

This Compendium of comments provides responses to comments received on the draft update to Goods and Services Tax Ruling GSTR 2005/6 *Goods and services tax: supplies of things (other than goods or real property) made to non-residents but provided to another entity in Australia*. It is not a publication that has been approved to allow you to rely on it for any purpose and is not intended to provide you with advice or guidance, nor does it set out the ATO's general administrative practice. Therefore, this Compendium does not provide protection from primary tax, penalties or interest for any taxpayer that purports to rely on any views expressed in it.

Summary of issues raised and responses

Issue number	Issue raised	ATO response
1	Examples The examples are improved by the changes made in this update as they ensure readers are guided step-by-step through the provisions. This promotes proper analysis and prevents readers inappropriately reading parts of the Ruling in isolation. Consideration could be given to consolidating all the examples into a single table or tables to allow comparisons.	No changes have been made to the final Ruling. While we considered this suggestion, we concluded that including comparative tables may encourage readers not to consider the full explanation provided in each example.
2	Alternative views The Ruling is improved by the removal of many of the 'Alternative views' sections. These sections were originally included to ensure all issues were fully considered and explained but are no longer necessary after 25 years.	We have noted this submission.

Issue number	Issue raised	ATO response
3	Paragraph and example numbering The Ruling has been effectively streamlined and simplified, the plain English title is clearer and the Ruling is more user-friendly. However, the numbering of the paragraphs and examples is somewhat confusing.	We agree. The final Ruling has been published as a new ruling and all paragraphs, footnotes and examples have been consequently renumbered.
4	Meaning of 'non-resident' Consider retaining the summary explanation of the definition of a 'non-resident'. This is a useful summary.	We agree. We have retained the explanation in the final Ruling, as suggested.
5	Our question in Appendix 2 of GSTR 2005/6DC In paragraph 915 of the draft update, we sought insight into the information and evidence the public currently relies on to determine whether paragraph 38-190(3)(c) of the <i>A New Tax System (Goods and Services Tax) Act 1999</i> is satisfied. For example, how do they determine whether a supply they make is provided to an individual in their capacity as an employee or officer for the purpose of determining whether subparagraphs 38-190(3)(c)(ii) or (iii) apply?	No responses to this question were received during consultation. Therefore, GSTR 2025/1 has been finalised without any changes from GSTR 2005/6DC on this issue.