

LCR 2018/2A1 - Addendum - GST on supplies made through electronic distribution platforms

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Addendum

Law Companion Ruling

GST on supplies made through electronic distribution platforms

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Ruling LCR 2018/2 to remove out of date contact details and update other minor details.

LCR 2018/2 is amended as follows:

1. Preamble

Omit the preamble; substitute:

❶ Relying on this Ruling

This publication is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it in good faith, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

2. Table of Contents

Omit:

Early engagement 12

3. Paragraphs 12 and 13

Omit the paragraphs, including heading.

4. Paragraph 18

- (a) Omit the wording of the paragraph; substitute 'Diagram 1 of this Ruling outlines where each of the four steps is discussed in the Ruling.'
- (b) Before the diagram, insert caption, 'Diagram 1: Outline of the four steps discussed in this Ruling'.

5. Paragraphs 24

Omit 'and/or'; substitute 'or'.

6. Paragraph 33

Omit 'unguided electromagnetic energy, or'; substitute 'unguided electromagnetic energy; or'.

7. Paragraph 46

In the last sentence, omit 'EDP Operator'; substitute 'EDP operator'.

This Addendum applies from 19 November 2025.

Commissioner of Taxation

19 November 2025

ATO references

NO: 1-18Y9I71D
ISSN: 2209-1300
BSL: ISP - GST

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