




# Cover sheet for: PCG 2016/16

Generated on: 18 July 2019, 04:58:24 PM

 This cover sheet is provided for information only. It does not form part of the underlying document.

 This Practical compliance guidelines contains references to provisions of the *A New Tax System (Goods and Services Tax) Regulations 1999*, which have been replaced by the *A New Tax System (Goods and Services Tax) Regulations 2019*. This Guideline continues to apply in relation to the remade Regulations.

A [comparison table](#) which provides the replacement provisions in the *A New Tax System (Goods and Services Tax) Regulations 2019* for regulations which are referenced in this Guideline is available.

 This document has changed over time.

## PCG 2016/16 history

	26 October 2016 <b>Draft guideline</b>
	13 September 2017 <b>Finalised guideline</b>
You are here →	4 July 2018 <b>Finalised guideline</b>