GSTA TPP 009W - Goods and services tax: Is an entity that enters into an agreement to make a subsequent supply making two taxable supplies?

This cover sheet is provided for information only. It does not form part of GSTA TPP 009W - Goods and services tax: Is an entity that enters into an agreement to make a subsequent supply making two taxable supplies?

This document has changed over time. This is a consolidated version of the ruling which was published on *4 June 2014*

GSTA TPP 009

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Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: is an entity that enters into an agreement to make a subsequent supply making two taxable supplies?

Goods and Services Tax Advice GSTA TPP 009 is withdrawn with effect from today.

- 1. Goods and Services Tax Advice GSTA TPP 009 considered whether an entity makes two taxable supplies where they have entered an agreement to make a subsequent supply.
- 2. GSTA TPP 009 is withdrawn because paragraphs 67 to 70 of GSTR 2006/9 *Goods and services tax: supplies* contain the Commissioners view in relation to supplies, and the GSTA does not provide appropriate interpretive guidance, as it fails to take into account a High Court case decided since its release.

Commissioner of Taxation

4 June 2014

ATO references

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