GSTA TPP 010W - Goods and services tax: What are the registration requirements for resident agents acting for non-residents?

This cover sheet is provided for information only. It does not form part of *GSTA TPP 010W - Goods and services tax: What are the registration requirements for resident agents acting for non-residents?*

This document has changed over time. This is a consolidated version of the ruling which was published on *8 January 2014*

Australian Government
Australian Taxation Office

Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: what are the registration requirements for resident agents acting for non-residents?

Goods and Services Tax Advice GSTA TPP 010 is withdrawn with effect from today.

1. Goods and Services Tax Advice GSTA TPP 010 outlines the registration requirements for resident agents acting for non-residents.

2. GSTA TPP 010 is withdrawn because it is no longer required. It is a duplication of existing ATO view and a straight application of Division 57 of the *A New Tax System (Goods and Services Tax) Act 1997*.

3. The Commissioner's views regarding the registration requirements for resident agents acting for non-residents are contained in paragraphs 26, 98, 100 to 103 and 105 to 111 of Goods and Services Tax Ruling GSTR 2000/37 *Goods and Services Tax: agency relationships and the application of the law*; and paragraphs 11 to 19 of PSLA 2007/4 *Remission of penalty for failure to comply with GST registration obligations*.

Commissioner of Taxation
8 January 2014

ATO references

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