



***GSTA TPP 020W - Goods and services tax: When a retail outlet makes a supply to a customer in exchange for a section 100-5 voucher, commonly referred to as a face value voucher (FVV), is the supply by the retail outlet a taxable supply?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 020W - Goods and services tax: When a retail outlet makes a supply to a customer in exchange for a section 100-5 voucher, commonly referred to as a face value voucher (FVV), is the supply by the retail outlet a taxable supply?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *16 April 2014*



---

## Notice of Withdrawal

---

### Goods and Services Tax Advice

Goods and services tax: when a retail outlet makes a supply to a customer in exchange for a section 100-5 voucher, commonly referred to as a face value voucher (FVV), is the supply by the retail outlet a taxable supply?

Goods and Services Tax Advice GSTA TPP 020 is withdrawn with effect from today.

1. Goods and Services Tax Advice GSTA TPP 020 states that the supply by the retail outlet to a customer on redemption of a FVV is a taxable supply if the requirements of section 9-5 of the *A New Tax System (Goods and Services Tax) Act 1999* are satisfied.
2. GSTA TPP 020 is withdrawn as its content is duplicated in an existing ATO View.
3. The Commissioner's views regarding the redemption of section 100-5 vouchers are contained in paragraphs 12 and 84 of GSTR 2003/5 *Goods and Services Tax Ruling: Vouchers*

---

#### Commissioner of Taxation

16 April 2014

---

#### ATO references

NO:	1-56PWUEC
ISSN:	1833-0053
ATOlaw topic:	Goods and Services Tax ~~ Miscellaneous rules ~~ other

---

#### © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).