



***GSTA TPP 021W - Goods and services tax: Is a payment by an entity to reimburse a retail outlet for the face value of a section 100-5 voucher (commonly referred to as a face value voucher (FVV)), which was redeemed by a customer, subject to GST?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 021W - Goods and services tax: Is a payment by an entity to reimburse a retail outlet for the face value of a section 100-5 voucher (commonly referred to as a face value voucher (FVV)), which was redeemed by a customer, subject to GST?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 April 2014*



## Notice of Withdrawal

### Goods and Services Tax Advice

Goods and services tax: is a payment by an entity to reimburse a retail outlet for the face value of a section 100-5 voucher (commonly referred to as a face value voucher (FVV)), which was redeemed by a customer, subject to GST?

Goods and Services Tax Advice GSTA TPP 021 is withdrawn with effect from today.

1. Goods and Services Tax Advice GSTA TPP 021 explained whether a payment would be subject to GST if it was made by an entity to reimburse a retail outlet for the face value of a FVV which was redeemed by a customer.
2. GSTA TPP 021 is withdrawn because it is a duplication of existing ATO view and therefore no longer required.
3. The Commissioner's views regarding reimbursements for the redemption of section 100-5 vouchers are contained in paragraphs 139 to 150 of Goods and Services Tax Ruling GSTR 2003/5 *Goods and Services Tax: Vouchers*.

---

#### Commissioner of Taxation

30 April 2014

---

#### ATO references

NO:	1-576L81X
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).