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Goods and Services Tax Advice GSTA TPP 021 is withdrawn with effect from today.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   GSTA TPP 021 is withdrawn because it is a duplication of existing ATO view and therefore no longer required.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

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