



***GSTA TPP 022W - Goods and services tax: Is the fee for services provided by an entity to a retail outlet for the administration of an arrangement involving section 100-5 vouchers, commonly referred to as face value vouchers (FVVS), subject to GST?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 022W - Goods and services tax: Is the fee for services provided by an entity to a retail outlet for the administration of an arrangement involving section 100-5 vouchers, commonly referred to as face value vouchers (FVVS), subject to GST?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 7 May 2014



## Notice of Withdrawal

### Goods and Services Tax Advice

Goods and services tax: is the fee for services provided by an entity to a retail outlet for the administration of an arrangement involving section 100-5 vouchers, commonly referred to as face value vouchers (FVVs), subject to GST?

Goods and Services Tax Advice GSTA TPP 022 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with the GST treatment of fees for services provided by an entity to a retail outlet for the administration of an arrangement involving FVVs.
2. GSTA TPP 022 is withdrawn because the Commissioner's view regarding the GST consequences of fees for administrative services for an arrangement involving FVVs is contained in paragraphs 140 to 150 of GSTR 2003/5 *Goods and Services Tax Ruling: vouchers*. Therefore GSTA TPP 022 is no longer necessary.

---

**Commissioner of Taxation**

7 May 2014

---

ATO references

|               |  |
|---------------|--|
| NO:           | 1-5BBXMG9  |
| 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).