

# ***GSTA TPP 023W - Goods and services tax: Is a letter entitling the holder to supplies upon redemption a voucher within the meaning of section 100-25 of the GST Act?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 023W - Goods and services tax: Is a letter entitling the holder to supplies upon redemption a voucher within the meaning of section 100-25 of the GST Act?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *18 June 2014*



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## Notice of Withdrawal

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### Goods and Services Tax Advice

Goods and services tax: is a letter entitling the holder to supplies upon redemption a voucher within the meaning of section 100-25 of the GST Act?

Goods and Services Tax Advice GSTA TPP 023 is withdrawn with effect from today.

1. Goods and Services Tax GSTA TPP 023 examined if a letter entitling the holder to supplies upon redemption would be classified as a voucher under section 100-25 of the *A New Tax System (Goods and Services Tax) Act 1999*.
2. GSTA TPP 023 is withdrawn because it is covered by the ATO view in paragraphs 20-32 and 33-41 of GSTR 2003/5 *Goods and Services Tax: Vouchers* and therefore no longer necessary.

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**Commissioner of Taxation**

18 June 2014

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ATO references

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