GSTA TPP 025W - Goods and services tax: what are the registration requirements for resident agents acting for non-residents?

Uthis cover sheet is provided for information only. It does not form part of GSTA TPP 025W - Goods and services tax: what are the registration requirements for resident agents acting for non-residents?

UThis document has changed over time. This is a consolidated version of the ruling which was published on *30 March 2011*



Australian Government

Australian Taxation Office

Goods and Services Tax Advice

GSTA TPP 025

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Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: what are the registration requirements for resident agents acting for non-residents?

Goods and Services Tax Advice GSTA TPP 025 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with the registration requirements for resident agents acting for non-residents.

2. The content of this GSTA TPP is covered by paragraphs 26A and 26B of Goods and Services Tax Ruling GSTR 2000/17. It only draws on the existing ATO view without adding to, or modifying it in any way.

Commissioner of Taxation 30 March 2011

ATO referencesNO:1-2QRDIN0ISSN:1833-0053ATOlaw topic:Goods and Services Tax ~~ General rules and concepts ~~ tax invoices