



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

 This 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?*

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



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## Notice of Withdrawal

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Goods and Services Tax Advice GSTA TPP 025 is withdrawn with effect from today.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

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**Commissioner of Taxation**

30 March 2011

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ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ tax invoices