GSTA TPP 038W - Goods and services tax: will a supply that is taken to be made by the principal to the agent under subsection 153-55(2) of the GST Act be GST-free if the supply would have been GST-free if made by the principal through the agent to a third party?

⚠ This cover sheet is provided for information only. It does not form part of *GSTA TPP 038W - Goods and services tax: will a supply that is taken to be made by the principal to the agent under subsection 153-55(2) of the GST Act be GST-free if the supply would have been GST-free if made by the principal through the agent to a third party?*

⚠ This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is covered by paragraph 74 of Goods and Services Tax Ruling <u>GSTR 2000/37</u>. It only draws on the existing ATO view without adding to, or modifying it in any way.

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2010*

Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: will a supply that is taken to be made by the principal to the agent under subsection 153-55(2) of the GST Act be GST-free if the supply would have been GST-free if made by the principal through the agent to a third party?

Goods and Services Tax Advice GSTA TPP 038 is withdrawn with effect from today.

1.   This Goods and Services Tax Advice dealt with a supply that is taken to be made by the principal to the agent under subsection 153-55(2) of the GST Act be GST-free if the supply would have been GST-free if made by the principal through the agent to a third party.

2.   This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is covered by paragraph 74 of Goods and Services Tax Ruling GSTR 2000/37. It only draws on the existing ATO view without adding to, or modifying it in any way.

Commissioner of Taxation
1 July 2010