

***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 This advice is withdrawn from 1 July 2010.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 [GSTR 2000/37](#). 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*



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## Notice of Withdrawal

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### **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Goods and Services Tax Advice GSTA TPP 038 is withdrawn with effect from today.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 This advice is withdrawn from 1 July 2010.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.

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**Commissioner of Taxation**

1 July 2010

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ATO references

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