

GSTA TPP 057W - Goods and services tax: how does section 39 of the Taxation Administration Act 1953 (TAA) operate if supplies that incorrectly include GST in the price are made to the public at large and unregistered recipients cannot be traced?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2014*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: how does section 39 of the *Taxation Administration Act 1953* (TAA) operate if supplies that incorrectly include GST in the price are made to the public at large and unregistered recipients cannot be traced?

Goods and Services Tax Advice GSTA TPP 057 is withdrawn with effect from today.

1. GSTA TPP 057 explains that the Tax Office is not required to provide a refund under section 39 of the TAA when GST has been incorrectly included in the price of a supply unless the Tax Office is satisfied that the supplier has reimbursed the recipient and the recipient is not registered or required to be registered for GST.
2. Section 39 of the TAA has been repealed and replaced by section 105-65 of Schedule 1 to the TAA which takes effect from 1 July 2006. GSTA TPP 057 is withdrawn because it is no longer current.
3. The Commissioner's view in relation to the operation of section 105-65 for this issue is contained in paragraph 115A of Miscellaneous Tax Ruling MT 2010/1 *Miscellaneous tax: restrictions on GST refunds under section 105-65 of Schedule 1 to the Taxation Administration Act 1953*.

Commissioner of Taxation

25 June 2014

ATO references

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