

***GSTA TPP 091W - Goods and services tax: is an arrangement under Subdivision 153-B of the A New Tax System (Goods and Services Tax) Act 1999 (GST Act) possible if the agent merely pays accounts received on behalf of the principal?***

⚠ This cover sheet is provided for information only. It does not form part of *GSTA TPP 091W - Goods and services tax: is an arrangement under Subdivision 153-B of the A New Tax System (Goods and Services Tax) Act 1999 (GST Act) possible if the agent merely pays accounts received on behalf of the principal?*

⚠ This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is merely a straight application of the law. The arrangement, (the subject of the GSTA TPP) would not satisfy the requirements of section 153-50 of the *A New Tax System (Goods and Services Tax) Act 1999*.

⚠ 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: is an arrangement under Subdivision 153-B of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) possible if the agent merely pays accounts received on behalf of the principal?

Goods and Services Tax Advice GSTA TPP 091 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with whether an arrangement under Subdivision 153-B of the GST Act is possible if the agent merely pays accounts received on behalf of the principal.
2. This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is merely a straight application of the law. The arrangement, (the subject of the GSTA TPP) would not satisfy the requirements of section 153-50 of the *A New Tax System (Goods and Services Tax) Act 1999*.

---

**Commissioner of Taxation**

1 July 2010

---

ATO references

NO: 2006/20258

ISSN: 1833-0053

ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ other