


GSTD 2012/8A1 - Addendum - Goods and services tax: when are telecommunication supplies made under arrangements for global roaming outside Australia by an Australian resident telecommunication supplier GST-free under item 3 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999?

 This cover sheet is provided for information only. It does not form part of *GSTD 2012/8A1 - Addendum - Goods and services tax: when are telecommunication supplies made under arrangements for global roaming outside Australia by an Australian resident telecommunication supplier GST-free under item 3 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999?*

 View the [consolidated version](#) for this notice.



Addendum

Goods and Services Tax Determination

Goods and services tax: when are telecommunication supplies made under arrangements for global roaming outside Australia by an Australian resident telecommunication supplier GST-free under item 3 in the table in subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999*?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2012/8 to update cross-referenced rulings and ensure adherence to accessibility guidelines.

GSTD 2012/8 is amended as follows:

1. Title

Omit 'item 3 in the table in'; substitute 'table item 3 of'.

2. Preamble

Omit the preamble; substitute:

① Relying on this Determination

This publication is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Determination applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Determination. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Determination.

3. Table of Contents

Insert Table of Contents:

Table of Contents	Paragraph
Background	1
Ruling	4
<u>Example – global roaming – employee of the Australian subscriber is overseas – makes and receives calls</u>	10

4. Paragraph 1

- (a) Omit the wording of the paragraph; substitute:

The question addressed in this Determination was considered amongst others in issue 3 of the Telecommunications Industry Liaison Group – Issues Register (issues register). Issue 3 dealt with the GST treatment of specific telecommunication supplies.¹

- (b) Omit the wording of footnote 1; substitute:

Other issues dealt with in the issues register are addressed in:

- Goods and Services Tax Determination GSTD 2012/7 *Goods and services tax: when are supplies of interconnection services made by an Australian resident telecommunication supplier GST-free under item 2 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999?*
- Goods and Services Tax Determination GSTD 2012/9 *Goods and services tax: is the supply of a right to capacity in an international telecommunication network made by an Australian resident telecommunication supplier GST-free under item 4 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999?*
- Goods and Services Tax Determination GSTD 2012/10 *Goods and services tax: when are telecommunication supplies made under arrangements for global roaming in Australia by an Australian resident telecommunication supplier GST-free under subsection 38-570(1) and subsection 38-570(3) of the A New Tax System (Goods and Services Tax) Act 1999?*

5. Paragraph 3

- (a) Omit 'Schedule 5 to the *Broadcasting Services Act 1992*'; substitute 'section 19 of the *Online Safety Act 2021*'.
- (b) After the paragraph, insert new paragraphs 3A and 3B:

3A. From 1 July 2015, the term 'Australia' was replaced in nearly all instances within the GST, luxury car tax and wine equalisation tax legislation with the term 'indirect tax zone'. The scope of the term, however, remains the same as the now repealed definition of 'Australia' used in those Acts. This change was made for consistency of terminology across the tax legislation, with no change in policy or legal effect. In this Determination, the 'indirect tax zone' is referred to as 'Australia'.

3B. All further legislative references in this Determination are to the *A New Tax System (Goods and Services Tax) Act 1999*, unless otherwise indicated.

6. Paragraph 4

- (a) Omit 'item 3 in the table in subsection 38-190(1) (item 3) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)'; substitute 'table item 3 of subsection 38-190(1) (item 3)'.
- (b) Omit footnote 2.
- (c) In footnote 3, omit 'in the table in subsection 38-190(1)'.

7. Paragraph 5

- (a) Omit 'GSTR 2007/2'; substitute 'GSTR 2025/2 *Goods and services tax: supplies of things (other than goods or real property) where effective use or enjoyment of the supply takes place outside Australia*'.
- (b) Omit footnote 4.

8. Paragraph 7

- (a) Omit 'GSTR 2007/2'; substitute 'GSTR 2025/2'.
- (b) Omit the wording of footnote 5; substitute:
For the meaning of 'provided to another entity', refer to paragraphs 43 to 51 of GSTR 2025/2.

9. Paragraph 10

In the heading, omit 'Global Roaming'; substitute 'global roaming'.

10. Paragraph 16

After the wording of the paragraph, insert caption 'Diagram 1: Telecommunication supplies made and provided'.

This Addendum applies both before and after the date of issue.

Commissioner of Taxation

27 August 2025

ATO references

NO:	1-1835MT8N
ISSN:	2205-6157
BSL:	ISP

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).