



Cover sheet for: GSTR 2000/19


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 This cover sheet is provided for information only. It does not form part of the underlying document.

 This Ruling contains references to provisions of the *A New Tax System (Goods and Services Tax) Regulations 1999*, which have been replaced by the *A New Tax System (Goods and Services Tax) Regulations 2019*. This Ruling continues to have effect in relation to the remade Regulations.

Paragraph 32 of [TR 2006/10](#) provides further guidance on the status and binding effect of public rulings where the law has been repealed and rewritten.

A [comparison table](#) which provides the replacement provisions in the *A New Tax System (Goods and Services Tax) Regulations 2019* for regulations which are referenced in this Ruling is available.

 This document has changed over time.

GSTR 2000/19 history

21 June 2000	Original ruling	
17 December 2003	Consolidated ruling	Addendum
13 September 2006	Consolidated ruling	Addendum
21 September 2011	Consolidated ruling	Addendum
7 December 2011	Consolidated ruling	Addendum
31 October 2012	Consolidated ruling	Addendum
11 December 2013	Consolidated ruling	Addendum
1 October 2014	Consolidated ruling	Addendum
You are here → 12 December 2018	Consolidated ruling	Addendum