

GSTR 2000/33A3 - Addendum - Goods and services tax: international travel insurance

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Addendum

Goods and Services Tax Ruling

Goods and services tax: international travel insurance

This Addendum amends Goods and Services Tax Ruling GSTR 2000/33 to take account of changes to the *A New Tax System (Goods and Services Tax) Act 1999* made by the *Tax Laws Amendment (2010 GST Administration Measures No.3) Act 2010*.

The amendments apply to supplies that are made on or after 1 July 2010, but not to supplies of services to the extent that the supplies relate to a taxable importation made before 1 July 2010.

GSTR 2000/33 is amended as follows:

1. Paragraph 2

Omit the paragraph; substitute:

2. This Ruling explains:

- whether insuring transport under item 6 of subsection 38-355(1) extends to travel from home to airport (that is, domestic legs of international flights and sea voyages) and during the period the insured is travelling overseas;
- whether insuring transport under item 6 of subsection 38-355(1) applies to passengers' luggage;
- the GST treatment of any **commission** earned by travel agents, brokers, internet travel insurance agents/brokers and administrators in arranging insurance for international transport in relation to item 7 of subsection 38-355(1);
- the GST treatment of **executive or corporate insurance policies** that cover both domestic and international travel;
- whether insurance cover taken for the cancellation of **travel** is included in item 6 of subsection 38-355(1); and

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- the GST treatment of emergency assistance providers and the application of GST in respect of assistance provided to the insured during overseas travel.

2. Paragraphs 13, 14, 16, 18, 20, 21, 22, 28, 29, 30 and 34

Omit 'section 38-355', wherever occurring; substitute 'subsection 38-355(1)'.

3. Paragraphs 17 and 35

Omit 'section 38-190', wherever occurring; substitute 'subsection 38-190(1)'.

4. Paragraph 22

- (a) In subparagraph (a) omit '(including loading and handling within Australia that is part of that transport)'.
- (b) In subparagraph (b) omit '(excluding loading and handling within Australia)'.

5. Paragraph 23

After subparagraph (a) insert

- (aa) if the supplier of the goods is to deliver the goods in Australia—the place in Australia to which the goods are to be delivered under the contract for the supply of the goods; or
- (ab) if:
 - (i) neither paragraph (a) nor (aa) applies; and
 - (ii) the goods are to be transported into Australia by an entity supplying a transport service to an entity that is to import the goods into Australia;the place in Australia to which the goods are to be delivered under the contract for the supply of the transport service; or

6. Legislative references

Omit:

- ANTS(GST)A 1999 38-190
- ANTS(GST)A 1999 38-355

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Insert in number order:

- ANTS(GST)A 1999 38-190(1)
- ANTS(GST)A 1999 38-355(1)

This Addendum applies on and from 1 July 2010

Commissioner of Taxation

3 April 2013

ATO references

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