



Cover sheet for: GSTR 2000/37


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 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contains references to provisions of the *A New Tax System (Goods and Services Tax) Regulations 1999*, which have been replaced by the *A New Tax System (Goods and Services Tax) Regulations 2019*.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of [TR 2006/10](#) provides further guidance on the status and binding effect of public rulings where the law has been repealed and rewritten.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 2000/37 history		
13 December 2000	Original ruling	
26 March 2003	Consolidated ruling	Addendum
28 March 2003	Consolidated ruling	Erratum
15 August 2007	Consolidated ruling	Addendum
2 April 2008	Consolidated ruling	Addendum
31 October 2012	Consolidated ruling	Addendum
27 March 2013	Consolidated ruling	Addendum
30 October 2013	Consolidated ruling	Addendum
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