




Cover sheet for: GSTR 2001/7

Generated on: 22 September 2019, 03:36:02 PM

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 From 1 July 2015, the term 'Australia' is replaced in nearly all instances within the GST, Luxury Car Tax, and Wine Equalisation Tax legislation with the term 'indirect tax zone' by the *Treasury Legislation Amendment (Repeal Day) Act 2015*. The scope of the new term, however, remains the same as the now repealed definition of 'Australia' used in those Acts.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. For readability and other reasons, where the term 'Australia' is used in this document, it is referring to the 'indirect tax zone' as defined in subsection 195-1 of the GST Act.

 This document has changed over time.

GSTR 2001/7 history	
	5 December 2001 Original ruling
	20 February 2008 Consolidated ruling Addendum
	31 October 2012 Consolidated ruling Addendum
You are here →	13 March 2019 Consolidated ruling Addendum