GSTR 2004/5W - Goods and services tax: appropriations

This cover sheet is provided for information only. It does not form part of *GSTR 2004/5W - Goods and services tax: appropriations*

This Ruling has been replaced by GSTR 2006/11

This document has changed over time. This is a consolidated version of the ruling which was published on *22 November 2006*

Generated on: 28 November 2026, 02:57:23 AM

Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: appropriations

Goods and Services Tax Ruling GSTR 2004/5 is withdrawn with effect from today.

1. Goods and Services Tax Ruling GSTR 2004/5 deals with the application of paragraph 9-15(3)(c) of the *A New Tax System (Goods and Services Tax) Act 1999* to payments made between government related entities that are specifically covered by an appropriation under an Australian law. The matters addressed in the Ruling are now dealt with in Goods and Services Tax Ruling GSTR 2006/11, which issues today.

2. GSTR 2006/11 has been prepared in response to feedback from Commonwealth, State and Territory government bodies that GSTR 2004/5 requires further clarification. GSTR 2006/11 provides clarification on what is meant by the term 'specifically covered by an appropriation'. GSTR 2006/11 also includes further discussion on what are 'relevant supporting documents'.

3. GSTR 2004/5 is replaced by GSTR 2006/11.

Commissioner of Taxation
22 November 2006

ATO references
NO: 2005/18404
ISSN: 1443-5160
ATOlaw topic: Goods and Services Tax ~~ Government ~~ appropriations