




Cover sheet for: GSTR 2006/9

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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 The scope of the new term, however, remains the same as the now repealed definition of 'Australia' used in those Acts.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 2006/9 history

25 October 2006	Original ruling	
6 December 2006	Consolidated ruling	Addendum
1 July 2009	Consolidated ruling	Addendum
14 December 2011	Consolidated ruling	Addendum
22 February 2012	Consolidated ruling	Addendum
10 July 2013	Consolidated ruling	Addendum
20 August 2014	Consolidated ruling	Addendum
20 December 2017	Consolidated ruling	Addendum
You are here → 12 December 2018	Consolidated ruling	Addendum