# GSTR 2025/1ER1 - Erratum - Goods and services tax: supplies of things (other than goods or real property) made to non-residents but provided to another entity in Australia

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## **GSTR 2025/1**

## **Erratum**

### **Goods and Service Tax Ruling**

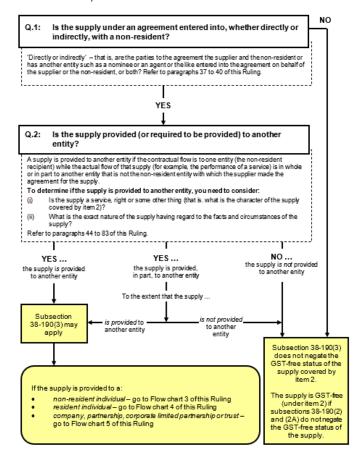
Goods and services tax: supplies of things (other than goods or real property) made to non-residents but provided to another entity in Australia

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Goods and Services Tax Ruling GSTR 2025/1 to amend typographical errors.

GSTR 2025/1 is corrected as follows:

#### 1. Paragraph 185 (Flow chart 2)

Omit the flow chart; substitute:



and 6 of this Ruling).

#### Paragraph 189 (Flow chart 6)

Omit the flow chart; substitute:

Following on from Flow charts 3, 4 or 5 (as relevant) of this Ruling Is the supply an input taxed supply? Yes An input taxed supply is a supply that is input taxed under subsection 9-30(2) or Division 40. Νo Subsection 38-190(3) negates the GST-free status of the supply covered by item 2. Q.5: Do any of the following apply? The supply is not, therefore, GST-free under item 2. The supply is provided to an entity that would be an Australian-based business recipient of the supply if the supply had been made to it. The supply is provided to an individual who is No provided with the supply as an employee or officer of an entity that would be an Australian-based business recipient of the supply if the supply had been made to it. Subsection 38-190(3) does not (refer to paragraphs 151 to 154 of this negate the GST-free status of the supply covered by item 2. Ruling). The supply is GST-free to the The supply is provided to an individual who is (iii) extent it is covered by item 2 provided with the supply as an employee or and provided subsections 38officer of the recipient and the recipient's 190(2) and (2A) do not negate the GST-free status of the acquisition of the thing is solely for a supply. Apportionment may be creditable purpose and is not a non-Yes deductible expense. required if the supply is only partly covered by item 2 (see Flow chart 1 of this Ruling) or if To determine if (i) applies, refer to paragraphs 146 to 150 of this Ruling.

To determine if (ii) applies, refer to paragraphs 151 to the supply is only partly provided to another entity in 154 of this Ruling Australia (see Flow charts 4, 5

This Erratum applies from 23 July 2025.

159 of this Ruling

To determine if (iii) applies, refer to paragraphs 155 to

#### **Commissioner of Taxation**

27 August 2025

#### ATO references

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