



PS LA 2006/16 - GST-free exports - the Commissioner's discretion to extend the time to export

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Law Administration Practice Statement

PS LA 2006/16

This Practice Statement is an internal ATO document and an instruction to ATO staff.

Taxpayers can rely on this Practice Statement to provide them with protection from interest and penalties in the following way. If a statement turns out to be incorrect and taxpayers underpay their tax as a result, they will not have to pay a penalty, nor will they have to pay interest on the underpayment provided they reasonably relied on this Practice Statement in good faith. However, even if they do not have to pay a penalty or interest, taxpayers will have to pay the correct amount of tax provided the time limits under the law allow it.

SUBJECT:	GST-free exports – the Commissioner’s discretion to extend the time to export
PURPOSE:	To set out the: <ul style="list-style-type: none">• procedures to be followed where goods have not been, or will not be, exported within the period allowed in the goods and services tax law• issues that will be considered in exercising the discretion to provide an extension of time to export.

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STATEMENT

1. Section 38-185 of the *A New Tax System (Goods and Services Tax Act) 1999* provides for goods to be supplied GST-free if they are exported within 60 days or such further period as the Commissioner of Taxation allows.
2. All legislative references in this Practice Statement are to the *A New Tax System (Goods and Services Tax Act) 1999*, unless otherwise indicated.
3. From 1 July 2015, the term ‘Australia’ was replaced in nearly all instances within the GST, luxury car tax and wine equalisation tax legislation with the term ‘indirect tax zone’. The scope of the new term, however, remains the same as the now repealed definition of ‘Australia’ used in those Acts.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. In this Practice Statement, the ‘indirect tax zone’ is referred to as ‘Australia’.

4. Supplies of new recreational boats¹ may be GST-free where they are exported within 12 months after the receipt day or such further period as we allow. All requests for an extension of time to export goods (including requests for further extensions) are to be referred to Technical Advice and Leadership – GST (TLA-GST). Any decision to exercise the discretion must be approved by a TLA-GST Executive Level 2 or Senior Executive Service officer.
5. The following is an outline of advice to be provided to suppliers on the application of the GST-free export provisions where the supplier exports goods (other than new recreational boats) from Australia outside the 60-day period allowed²:
 - Where goods will not be exported within the 60-day period allowed for in the legislation, an application for extension of time to export is required if the supplier wants the export to have a GST-free status.
 - Exceptions to this general rule, where an extension of time is automatically granted, are outlined in Goods and Services Tax Ruling GSTR 2002/6 *Goods and Services Tax: Exports of goods, items 1 to 4A of the table in subsection 38-185(1) of the A New Tax System (Goods and Services Tax) Act 1999*.³
 - Applications for extensions of time to export can be made before the 60-day period has expired, after the 60-day period has expired or after the goods have been exported.⁴ Applications should be made as soon as the supplier realises that the time period will not be or has not been met.
 - Extensions of time to export will usually be granted where there are physical, practical or commercial circumstances that reasonably explain the delay.⁵
 - The period of the extension will depend on the circumstances in each case.
 - Further extensions will not normally be granted unless there are exceptional circumstances.
 - Where industry arrangements give assurance that there is an effective compliance trail we may consider implementing broader approvals for classes of transactions.
 - Evidence of export, as outlined in GSTR 2002/6, is required.⁶
 - An adjustment⁷ will be required where there is insufficient evidence of export or if export was outside the period allowed (60 days or such further period as we allow).
 - Instalment contracts, which conform to industry practice or reasonable commercial terms, can be used by suppliers where the goods are not to be exported within 60 days. For instalment contracts, the 60-day period begins when the final payment is made or invoice is given.⁸

¹ Under contracts entered into on or after 1 July 2011.

² Subsection 38-185(1).

³ Paragraphs 36 to 38, 69 to 70 and 208 to 209 of GSTR 2002/6.

⁴ Paragraph 212 of GSTR 2002/6.

⁵ Paragraph 212 of GSTR 2002/6.

⁶ Paragraph 43 and Appendix B of GSTR 2002/6.

⁷ Paragraph 19-10(1)(c).

⁸ Table item 2 of subsection 38-185(1).

6. In providing advice to suppliers who are making supplies to unregistered recipients for export and relying on subsection 38-185(3), it should be advised that:
- It is the supplier's choice to supply goods GST-free to recipients for export and the supplier bears the risk of the goods not being exported. If the goods are not exported, the supplier will be liable for GST.
 - There are specific provisions for aircraft and ships (excluding new recreational boats) exported by the recipient.⁹
 - The supplier is liable for GST unless it has documentary evidence from the recipient, who is not registered or required to be registered, that the goods have
 - been exported by the recipient
 - not been used or altered prior to export, and
 - been entered for export.
 - Evidence of export¹⁰, as outlined in GSTR 2002/6, is required.¹¹ An indication of intent to export by the recipient or a photocopy of the recipient's airline ticket or passport is not sufficient evidence.
 - Applications for extensions of time to export can be made before the 60-day period has expired, after the 60-day period has expired or after the goods have been exported. Applications should be made as soon as it is realised that the time period will not be or has not been met.
 - We can only give a determination on an extension of time to export to the supplier. The recipient and supplier can jointly apply for an extension of time to export so that the recipient is kept informed. The recipient can request advice on whether it is likely that an extension of time to export would be granted if applied for by the supplier.
 - The goods can be supplied GST-inclusive to a recipient, who is not registered or required to be registered, and the GST component reimbursed by the supplier when the supplier is provided with evidence that the goods have been exported and that the goods have not been used or altered prior to export, except to the extent necessary to prepare them for export. Where export is outside the 60-day period, an application for extension of time to export should be made and will need to be granted before such reimbursement can be given. We are not required to grant extensions. Suppliers remain liable for GST if an extension is not granted regardless of whether they reimbursed an amount of GST. We cannot require the supplier to process an adjustment to GST or apply for an extension of time to export.
7. The following is an outline of advice to be provided to suppliers or recipients on the application of the GST-free export provisions where a new recreational boat¹² is exported from Australia outside the 12-month period allowed:
- Table item 4A of subsection 38-185(1) applies to supplies of new recreational boats¹³ that are exported by the supplier or the recipient

⁹ Table items 3 and 4 of subsection 38-185(1).

¹⁰ Paragraph 38-185(3)(e).

¹¹ Paragraph 43 and Appendix B of GSTR 2002/6.

¹² Section 195-1 provides that 'new recreational boat' has the meaning given by subsection 38-185(5).

¹³ Under contracts entered into on or after 1 July 2011.

within 12 months after the receipt day¹⁴ or such further period that we allow.

- Where the boat is exported by the recipient, the supplier is required to obtain documentary evidence of the export from the recipient. The proof of export requirements for new recreational boats are the same as for goods under the 60-day export rules as outlined in GSTR 2002/6.¹⁵ If the boat is not exported, then this gives rise to an adjustment event.¹⁶
 - For the supply of the boat to be GST-free, the boat must not be used for certain disqualifying activities prior to being exported.¹⁷ The supplier should be satisfied that this condition is met in order to continue to treat the supply as GST-free.
 - Applications for extensions of time to export can be made before the 12-month period has expired, after the 12-month period has expired or after the boat has been exported. Applications should be made as soon as it is realised that the time period will not be, or has not been, met.
 - If a new recreational boat cannot be exported within the 12-month export period, the supplier or recipient (or the supplier and recipient jointly) may apply to us seeking an extension of time for the export to occur.¹⁸
 - The boat can be supplied GST-inclusive to a recipient and the GST component reimbursed by the supplier when the supplier is provided with evidence that the boat has been exported and that the boat has not been used for a disqualifying activity prior to export. Where export is outside the 12-month period, an application for extension of time to export should be made and will need to be granted before such reimbursement can be given. We are not required to grant extensions. Suppliers remain liable for GST if an extension is not granted regardless of whether they reimbursed an amount of GST. We cannot require the supplier to process an adjustment to GST or apply for an extension of time to export.
8. If you identify instances where goods or new recreational boats have not been exported within the allowed period by the supplier or recipient, in circumstances where an extension of time may be granted, you can request advice from TLA-GST that will form the basis for the audit decision. TLA-GST will endeavour to provide a decision within the audit timeframe. To assist in this process, you should provide all relevant information to TLA-GST, including a report on the available evidence of export and other requirements under the provisions.

EXPLANATION

9. Section 38-185 provides for the GST-free export of goods and new recreational boats. This provision provides, in relation to table items 1 to 4 of subsection 38-185(1), that goods be exported from Australia within 60 days (or such further period as the Commissioner allows). Table item 4A of subsection 38-185(1) provides that new recreational boats be exported from

¹⁴ The receipt day is the earliest day on which one or more of the following occurs:

- the recipient takes physical possession of the boat
- if consideration for the supply is provided in instalments under a contract that requires the boat to be exported – the supplier receives any of the final instalment, or
- if consideration for the supply is provided in instalments under a contract that requires the boat to be exported – the supplier gives an invoice for the final instalment.

¹⁵ Paragraphs 66G to 66I of GSTR 2002/6.

¹⁶ Paragraph 66J of GSTR 2002/6.

¹⁷ Subsection 38-185(6). Also see paragraphs 66E and 235S to 235ZB of GSTR 2002/6.

¹⁸ Paragraph 235R of GSTR 2002/6.

Australia within 12 months (or such further period as the Commissioner allows).

10. GSTR 2002/6 sets out our views on:
 - the meaning of ‘the supplier exports’
 - when the export of goods occurs
 - when an exporter satisfies the condition that the export of goods must occur within specified time limits, and
 - the types of documents that a supplier needs to keep as evidence of satisfying the requirements for an export of goods to be GST-free.
11. GSTR 2002/6 addresses the operation of subsection 38-185(3) that applies where the recipient exports the goods and how that subsection expands the scope of table items 1 and 2 of subsection 38-185(1) in certain circumstances.¹⁹
12. GSTR 2002/6 also discusses subsections 38-185(5) and (6), which are relevant to the export of new recreational boats in table item 4A of subsection 38-185(1).²⁰
13. This Practice Statement provides additional guidance on the practical application of the Commissioner’s discretion to extend the specified time periods to export goods or new recreational boats.
14. The 60-day rule is intended to provide suppliers with adequate time to arrange and export goods. The Commissioner’s discretion overcomes any unintended consequences (such as goods in transit) of the strict application of the 60-day rule.
15. In addition to the 60-day rule, a 12-month export period is allowed for new recreational boats. This Practice Statement also provides guidance on the practical application of the Commissioner’s discretion to extend the 12-month export period.
16. Beyond the situations outlined in GSTR 2002/6 where the Commissioner’s discretion would normally operate, it is also noted that the discretion would be granted where there are physical, practical or commercial circumstances that reasonably explain the delay in meeting the specified time period to export. This assessment will generally be made on a case-by-case basis. Relevant case law indicates that each case should be decided on its own merits after having proper regard to all relevant facts. The decision to exercise the discretion should not be tied to a prescriptive formula. Some industries may have arrangements that will provide reasonable assurance that goods are exported. In this situation, broader approvals for classes of transactions may be approved by us.
17. TLA-GST is responsible for considering and approving requests for extension of time to export to ensure that a consistent approach is taken.
18. Applications for extension of time to export can be made before the relevant period has expired, after the period has expired or after the goods or new recreational boat have been exported.²¹ There is no restriction in the legislation that requires an application to be made prior to the end of the 60 days or 12 months. However, applications should be made as soon as it is realised that the time period will not be or has not been met. A factor that may be taken into account in the consideration of a retrospective application is

¹⁹ Paragraphs 67 to 81 and 237 to 294 of GSTR 2002/6.

²⁰ Paragraphs 66A to 66K and paragraphs 235A to 235ZB of GSTR 2002/6.

²¹ Paragraph 212 of GSTR 2002/6.

where the supplier has indicated that it was not aware of the 60-day requirement. This factor will not apply to the 12-month period for new recreational boats.

19. Where a supplier of goods finds that it has exceeded the 60-day export period, TLA-GST can provide a decision on an extension of time to export. Requests for the discretion to be exercised should be made in writing to us by or on behalf of the supplier, or the supplier and recipient jointly.
20. If a new recreational boat cannot be exported within the 12-month export period, TLA-GST can provide a decision on an extension of time to export. Requests for the discretion to be exercised should be made in writing to us by or on behalf of the supplier, the recipient or the supplier and recipient jointly. If an extension of time is granted at the recipient's request, the recipient must inform the supplier of the extension.
21. We will advise the party that made the request, in writing, whether the discretion has been exercised. If the discretion is not exercised, we will include reasons in the response.
22. The information required to be submitted to request an extension of the 60-day period to export is:
 - description of goods, quantity, recipient and destination
 - date of supply, invoice and consideration
 - length of time needed for extension
 - date exported or proposed date of export
 - carrier or mode of export
 - where the goods have already been exported – evidence of export, and
 - the explanation for the delay and reason an extension of time to export should be granted.
23. If you identify instances where goods have not been exported within the 60-day period by the supplier or recipient, you will need to consider whether there are physical, practical or commercial circumstances that reasonably explain the delay. If the supplier wishes to apply for an extension of time to export and it is considered that the Commissioner's discretion may be exercised, the issue should be referred to TLA-GST for a decision. A report setting out the details of the transaction, whether the goods have been exported or are likely to be exported and a recommendation based on the factors outlined will assist the decision.
24. Where goods are paid for in instalments, the GST law²² provides that the 60-day period commences on the date that the supplier receives any of the final instalment or the date that the supplier gives the invoice for the final instalment (whichever is earlier). In the case of an aircraft or ship sold by instalments²³ under a contract that requires the recipient to export it, the earliest date will also include the date of delivery to the recipient or another person. Where suppliers have forward orders of goods, they can structure their arrangements to utilise table item 2 of subsection 38-185(1), provided that the contracts conform to industry practice or reasonable commercial terms. Extensions of time to export can also be applied for where goods sold under an instalment arrangement cannot be exported within 60 days of the final payment or invoice.

²² Table item 2 of subsection 38-185(1).

²³ Table item 4 of subsection 38-185(1).

25. The following factors will be considered in determining whether an extension to the 60-day period will be granted:
- the facts and circumstances of each application
 - the overall situation
 - why an extension is required
 - whether alternatives were available
 - whether there was a choice to structure the arrangement in this way
 - whether the arrangement was entered into despite the 60-day restriction
 - any extenuating circumstances
 - the supplier's compliance history, noting in particular
 - a good compliance record is required
 - whether requests for extension are common and the circumstances of those requests
 - commercial circumstances in the industry – that is, the commercial practices within an industry that may lead to extensions being required, such as subscriptions to publications
 - the risk of the goods not being exported or going into use in Australia
 - whether the goods are to be separately stored or will go into common stock
 - risk of the goods not being exported within the period allowed by us
 - circumstances outside the control of the supplier or exporter, such as
 - strikes
 - breakdowns
 - transport company delays or hold-ups
 - illness (animals)
 - vaccinations or quarantine, or
 - delays in preparation for export
 - for goods to be exported by the recipient, whether
 - the recipient is not registered or required to be registered
 - the goods have or will not be used or altered in any way, and
 - if the goods have already been exported – the goods have been entered for export and there is sufficient documentary evidence of export by the recipient.
26. The Attachment to this Practice Statement provides some examples of requests for extension to the 60-day period.
27. The information required to be submitted to request an extension of time to export a new recreational boat is:
- details of the supplier
 - details of the recipient

- date of supply, invoice and consideration
 - length of time needed for extension
 - date exported or proposed date of export
 - mode of export
 - where the boat has already been exported – evidence of export
 - the explanation for the delay; that is, the circumstances explaining why an extension of the 12-month export period is required, and
 - reasons why an extension of time to export should be granted.
28. It may be appropriate to exercise the discretion to extend the 12-month export period for a new recreational boat where the delay is due to circumstances beyond the exporter's control. Circumstances could include:
- breakdown or accidental damage to the boat which is sufficiently serious to require repair before departure
 - serious illness to a crew member, or
 - delayed departure due to unseasonal bad weather making it too dangerous to sail.
29. Unseasonal weather could be:
- cyclones outside the specified season of 1 November to 30 April, or
 - cyclone occurrences outside the regions associated with most tropical cyclone activity – that is, outside the region between Exmouth and Broome in northwest Western Australia and the northeast Queensland region between Port Douglas and Maryborough.

Review rights

30. A decision on the exercise of this discretion is not a reviewable GST decision under section 110-50 of Schedule 1 to the *Taxation Administration Act 1953*. Therefore, if the supplier or recipient is dissatisfied with the decision, they may request a review under the *Administrative Decisions (Judicial Review) Act 1977*.

Date issued: 22 November 2006

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Contact email: TechnicalLeadershipandAdvice-GST@ato.gov.au

Business line: ISP-GST

ATTACHMENT – EXTENSION OF TIME TO EXPORT GOODS – EXAMPLES

GSTR 2002/6 provides the ATO view on the operation of section 38-185 that sets out when supplies of goods are GST-free exports. Of particular relevance are paragraphs 32 to 39, 71 and 209 to 214 of that Ruling.

The following examples are illustrative of the general application of this Practice Statement to requests for extension of time to export goods. They are not definitive. Each application will be considered on its own merits by TLA-GST.

Accumulation

Example 1 – recipient storing goods prior to export of bulk acquisitions

Goods are sold to an unregistered non-resident who accumulates them at a facility under the control of the non-resident until there is a container load that is then exported.

Additional time to export would not be granted as the failure to export within 60 days is the recipient's choice. The accumulation of goods for future export carries an increased risk that the goods will not be exported and diverted for home consumption. Had the goods been accumulated at a facility operated by an international transport provider²⁴, then an extension would normally be granted. The security of the goods and the risk of diversion would be relevant considerations.

Additionally, other alternatives exist to comply with the GST law:

- *goods could be sold under an instalment contract where the invoice for the final instalment defines the start of the 60-day period*
- *if the non-resident is conducting an enterprise in their own country, they can apply for a GST-only registration (Division 25)*
- *the non-resident recipient can establish themselves in Australia and register for GST.*

Example 2 – storing goods sold until recipient requests delivery

Goods are sold to an unregistered non-resident who requires that they be stored and delivered (exported) on request which may be beyond 60 days.

An extension would not normally be granted as it is the recipient's choice not to export the good within the required 60 days and there is an increased risk that the goods may be diverted for home consumption. Other alternatives exist to comply with the 60-day requirement, such as instalment contracts that require an invoice for final payment when delivery is requested.

Storage of the goods in a secure facility ready for export and a viable audit trail may be considered as risk mitigation.

Goods exported

Example 3 – applying for an extension post export beyond 60-day period

Goods are exported outside the 60-day period, and any extension previously granted by us, and an extension of time to export is applied for.

²⁴ International transport provider is the entity that the supplier has engaged to carry or arrange the carriage of the goods to the overseas destination. This includes entities such as a freight forwarder, consolidator, air express courier or postal agency as well as a shipping line or airline (paragraph 36 of GSTR 2002/6).

The fact that the goods have been exported does not automatically mean that an extension of time will be granted. If the reasons for the delay would have failed to satisfy a request for an extension of time to export, had it been made before the period had expired, an extension of time would not be granted. To do otherwise would encourage non-compliance with the law and would result in inequitable outcomes.

Goods sold GST-inclusive

Example 4 – non-resident recipient requesting a refund

A non-resident purchases goods GST-inclusive from a supplier and requests a refund from the supplier when the goods are exported. The recipient provides the supplier with evidence of export and satisfies other conditions of subsection 38-185(3). The recipient and supplier can jointly apply for an extension of time to export if the 60-day period has been exceeded.

The same factors would be considered in deciding whether to grant an extension of time to export. While there is no risk of diversion as the goods have been exported, it is still necessary to demonstrate a practical or commercial reason the goods could not be exported within the 60 days allowed in the GST law.

Late delivery

Example 5 – supplier unable to meet delivery date

The supplier is unable to deliver goods to the freight forwarder until after the container for the non-resident client or destination has been despatched. The next container is not due for despatch until after the 60-day period has expired.

In considering a request for extension of time to export, the following factors would need to be considered:

- *why the consignment was missed*
- *time to next consignment*
- *storage of goods in the meantime (have the goods been delivered to the international transport facility), and*
- *risk of goods being diverted for home consumption.*

Loss or damage

Example 6 – refilling the order

A supplier receives an order for goods from a non-resident recipient. The supplier sources the goods, invoices the recipient and transports the goods to the recipient's freight forwarder. During the transport to the freight forwarder, the goods are damaged, lost or stolen. Rather than cancelling the invoice (no supply), replacing the goods and re-invoicing the recipient, the supplier refills the order. The delay caused by refilling the order means that the 60-day period from the original invoice is exceeded.

In these circumstances, an extension of time to export is likely to be granted. While there is an element of choice in not reissuing the invoice for the replacement goods, this may be impractical for the supplier. Evidence of the loss, damage or theft in the form of insurance claims or police report may be required. The compliance record of the supplier and recipient would be a factor considered. A blanket extension could not be given in case such an incident occurred.

New market

Example 7 – export delayed due to receiving jurisdiction

A supplier is exporting goods into a new market and encounters difficulties in organising the delivery of the goods into the foreign country. The goods are exported outside of the 60-day period.

Where the difficulties encountered were outside the supplier's and recipient's control, an extension would likely be granted.

Pre-sale

Example 8 – purchasing prior to manufacture

Goods are sold before they are manufactured for delivery when completed. For example, the entire vintage is purchased from a winery before the grapes are picked, wine made, bottled, labelled and matured.

An extension would not be granted as it is the recipient's choice to pre-purchase so that export cannot be achieved within the 60-day requirement and there is an increased risk that the goods may be diverted for home consumption. Other alternatives exist to comply with the 60-day requirement, such as instalment contracts that require an invoice for final payment when delivery is requested.

Procedural failure

Example 9 – supplier administration practices

A supplier has been granted extensions of time to export in the past where there were extenuating circumstances why goods could not be exported within the 60-day limit. The supplier's practices become relaxed and exports are made outside the 60-day limit because it suits the supplier or recipient. No extensions have been applied for. The supplier reviews its operations and applies for extensions of time in respect of all the out-of-time exports.

In the absence of other extenuating circumstances and taking into account the supplier's knowledge of the 60-day rule and their subsequent compliance behaviour, the extensions would not be granted and adjustments would be required.

Use in Australia

Example 10 – facilitating intended use

A thoroughbred yearling purchased at auction is broken-in and barrier-trialled prior to being exported. The horse is intended to be used in racing for prize money and for commercial breeding. GST-free status will not be denied if the horse is merely broken-in and barrier-trialled prior to export. This is because the breaking-in or barrier-trialling merely facilitates the ultimate intended use and is not considered to be a disqualifying use in Australia.

Where the breaking-in and barrier-trialling prior to export is necessary to comply with the requirements of the country to which the horse is being exported, additional time to export can be granted. However, if the horse is used for a commercial purpose prior to export (such as racing for prize money and commercial breeding), the supply will no longer be GST-free.

Example 11 – trialling goods for quality assurance

A ship (other than a new recreational boat) is purchased in Australia. The recipient will export the ship by means other than under its own power. There may be some requirement for sea trials so that any changes or warranty repairs can be made prior to export. These trials may be considered as part of the preparation for export and additional time allowed.

Where the use is more than a trial (for example, participation in an ocean race), this would be considered to be use in Australia and the supply of the ship would no longer qualify for GST-free status.

Vaccination

Example 12 – withholding period for vaccinated livestock

Livestock is purchased for export but requires vaccination (with a withholding period) or quarantine before export. This requirement takes the livestock past the 60-day period for export.

An extension of time to export would be granted provided the export occurred as soon as practicable after the withholding period.

Additional scenarios

Where there is a supply of customised goods to be exported by the recipient and it is necessary that it be demonstrated that they are fit for purpose, this could be done by the supplier before they are supplied to the recipient. This would enable both the supplier and recipient to be satisfied that the goods are fit for purpose before the supply for export is undertaken, allowing a full 60 days for the goods to leave Australia.

If a recipient rides a motorcycle purchased for export from the dealership directly to an export facility it may be considered as necessary to prepare it for export and maintain the GST-free status. Riding the motorcycle cross-country to another city or port would not generally be a use necessary for export.

Amendment history

30 January 2025

Part	Comment
Throughout	Content checked for technical accuracy and currency. Updated in line with current ATO style and accessibility requirements.

11 June 2015

Part	Comment
Attachment A – Use in Australia	Removed and replaced reference to 'breaking and barrier trials'.

28 August 2013

Part	Comment
Attachment A – Use in Australia	Removed reference to 'breaking and barrier trials'.

20 March 2013

Part	Comment
New paragraphs 4, 9, 11, 20, 21, 22 and 23 inserted and existing paragraphs amended	Updated for new table item 4A of subsection 38-185(1).
Whole document	References to GST IA amended to ITX IA and reference to the energy and mining team deleted.
Contact details	Updated.
Other references	Reference to new fact sheet added.
Legislative references	Subsections 38-185(5) & (6) added.
Subject references	New recreational boat added.

14 April 2010

Part	Comment
Paragraphs 1, 4, 10, 13, 15 and Attachment A	References to the GST International Team amended to GST Interpretative Assistance (GST IA).

15 September 2009

Part	Comment
Contact details	Updated

References

Legislative references	ANTS(GST)A 1999 19-10(1)(c) ANTS(GST)A 1999 Div 25 ANTS(GST)A 1999 38-185 ANTS(GST)A 1999 38-185(1) ANTS(GST)A 1999 38-185(3) ANTS(GST)A 1999 38-185(5) ANTS(GST)A 1999 38-185(6) ANTS(GST)A 1999 195-1 TAA 1953 Sch 1 110-50 ADJR 1977
Related public rulings	GSTR 2002/6

ATO references

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