GSTR 2003/D7PW - Partial Withdrawal - Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 of the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999

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Notice of Partial Withdrawal

Goods and Services Tax Ruling

Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 of the table in subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999*

Goods and Services Tax Ruling GSTR 2003/D7 is partially withdrawn with effect from today.

1. GSTR 2003/D7 discusses the application of subsection 38-190(3). If the subsection applies a supply that would be GST-free under item 2 of the table in subsection 38-190(1) is not GST-free under that item. It may be GST-free under another item. The draft Ruling includes examples of situations in which subsection 38-190(3) applies and examples of when the subsection does not apply.

2. Examples 20 and 21 discuss the application of subsection 38-190(3) in two situations involving warranties over goods where the manufacturer of the goods is a non-resident.

3. Examples 20 and 21 of GSTR 2003/D7 are withdrawn.

4. The situation discussed in Example 20 of GSTR 2003/D7 is now addressed separately in GSTD 2005/D3.

5. The situation discussed in Example 21 of GSTR 2003/D7 is now addressed separately in GSTD 2005/D2.

Commissioner of Taxation
1 June 2005

ATO references

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