



# ***WITHDRAWN - Application of GST to supplies of digital products made to Australian recipients from non-resident suppliers -***

 This cover sheet is provided for information only. It does not form part of *WITHDRAWN - Application of GST to supplies of digital products made to Australian recipients from non-resident suppliers -*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 March 2023*



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# Notice of Withdrawal

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## Electronic Commerce Industry Partnership

### Application of GST to supplies of digital products made to Australian recipients from non-resident suppliers

Goods and Services Tax Industry Issue *Application of GST to supplies of digital products made to Australian recipients from non-resident suppliers* is withdrawn with effect from 2 March 2023.

1. This Ruling concerns the application of goods and services tax (GST) to supplies of digital products made to Australian recipients from non-resident suppliers, where the supply is made online.
2. This Ruling is no longer current due to changes to subsection 9-25(5), section 9-26 and Subdivisions 84-A and 84-B of the *A New Tax System (Goods and Services Tax) Act 1999*, made as a result of the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016*.
3. These legislative changes ensured that GST is applied consistently to all supplies of digital products and other imported services to Australian consumers and relieves non-resident suppliers of the obligation to account for GST on certain supplies.
4. The following Rulings provide the current ATO view on the GST treatment of a supply of digital products to Australian residents from non-resident suppliers:
  - Goods and Services Tax Ruling GSTR 2019/1 *Goods and services tax: supply of anything other than goods or real property connected with the indirect tax zone (Australia)* provides guidance on when a supply of anything other than goods or real property (an intangible) is connected with Australia, including when certain supplies are disconnected from Australia (pursuant to the legislative changes which apply from 1 October 2016), and
  - Goods and Services Tax Ruling GSTR 2017/1 *Goods and services tax: making cross-border supplies to Australian consumers* provides guidance to overseas-based suppliers making supplies of services, digital products or rights to Australian consumers that use or enjoy those supplies in Australia (pursuant to the legislative changes which apply from 1 July 2017).

# Goods and Services Tax Industry Issue

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## ATO references

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