



Notice of Withdrawal

Goods and Services Tax Determination

Goods and services tax: for taxable supplies or creditable acquisitions made by a member entity of a GST group, is the representative member of the GST group liable to pay GST and entitled to input tax credits if the GST or input tax credits are attributable to a tax period other than when the entity is a member of the GST group?

Goods and Services Tax Determination GSTD 2008/1 is withdrawn with effect from today.

1. GSTD 2008/1 explains the Commissioner's view that a member entity of a GST group, rather than the representative member of the GST group, is liable to pay GST and is entitled to input tax credits that are attributable to a tax period in which the entity is not a member of the GST group.
2. This Determination is withdrawn as it is no longer required due to changes in the law applying to tax periods starting on or after 1 July 2010 as a result of the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010*. These changes confirm the view expressed in GSTD 2008/1.
3. This Determination continues to apply to tax periods that started before 1 July 2010.

Commissioner of Taxation

4 August 2010

ATO references

NO: 1-22NYSY4

ISSN: 1443-5179

ATOlaw topic: Goods and Services Tax -- General rules and concepts -- attribution