

# ***GSTR 1999/1W - Goods and services tax: the GST rulings system***

 This cover sheet is provided for information only. It does not form part of *GSTR 1999/1W - Goods and services tax: the GST rulings system*

 This document has changed over time. This is a consolidated version of the ruling which was published on *14 July 2010*



---

## Notice of Withdrawal

---

### Goods and Services Tax Ruling

### Goods and services tax: the GST rulings system

*[Note: This is a consolidated version of this document. Refer to the Tax Office Legal Database (<http://law.ato.gov.au>) to check its currency and to view the details of all changes.]*

Goods and Services Tax Ruling GSTR 1999/1 is withdrawn with effect from today.

1. Goods and Services Tax Ruling GSTR 1999/1 sets out the Commissioner's interpretation of section 37 of Part VI of the *Taxation Administration Act 1953* (TAA) (now section 105-60 of Schedule 1 to the TAA) in regards to the Goods and Services Tax and Luxury Car Tax.
2. *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* implements the Government's response to the Board of Taxation's *Review of the Legal Framework for the Administration of GST* which recommended harmonising the indirect tax rulings system with the general rulings system. In doing so it repeals section 105-60 of Schedule 1 to the TAA. It also expands the scope of the general rulings regime contained in Divisions 357, 358 and 359 of Schedule 1 to the TAA to include GST public and private rulings.
3. To the extent that the Commissioner's views in GSTR 1999/1 continue to apply under the general rulings system they will be incorporated into its foundation rulings, that is Taxation Ruling TR 2006/10 for matters concerning public rulings and Taxation Ruling TR 2006/11 for matters concerning private rulings.

---

**Commissioner of Taxation**

30 June 2010

---

ATO references

NO: 1-24B69IR  
ISSN: 1443-5160  
ATOlaw topic: Goods and Services Tax -- General rules and concepts --  
other