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

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

Australian Government Australian Taxation Office Goods and Services Tax Ruling

**GSTR 199** 

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Goods and Services Tax Ruling GSTR 1999/1 is withdrawn with effect from today.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