

# ***GSTR 2018/2 - Goods and services tax: supplies of goods connected with the indirect tax zone (Australia)***

! This cover sheet is provided for information only. It does not form part of *GSTR 2018/2 - Goods and services tax: supplies of goods connected with the indirect tax zone (Australia)*

! There is a Compendium for this document: **GSTR 2018/2EC** .



## Goods and Services Tax Ruling

### Goods and services tax: supplies of goods connected with the indirect tax zone (Australia)

Contents	Para
<b>LEGALLY BINDING SECTION:</b>	
<b>Summary – what this Ruling is about</b>	<b>1</b>
<b>Relevant provisions</b>	<b>4</b>
<b>Previous rulings</b>	<b>5</b>
<b>Ruling</b>	<b>6</b>
<b>Date of effect</b>	<b>58</b>
<b>NOT LEGALLY BINDING SECTION:</b>	
<b>Appendix 1:</b>	
<i>Detailed contents list</i>	<b>60</b>

**📌 This publication provides you with the following level of protection:**

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner’s opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

### Summary – what this Ruling is about

1. This Ruling discusses when supplies of goods are connected with Australia under subsections 9-25(1), (2) and (3) of *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).<sup>1</sup>
2. For a supplier to be liable for goods and services tax (GST) on a taxable supply<sup>2</sup>, one of the requirements is that the supply must be connected with the indirect tax zone.<sup>3</sup> In this Ruling, the ‘indirect tax zone’ is referred to as ‘Australia’.
3. The Ruling also considers when supplies of goods are disconnected under paragraph 9-26(1)(c) (items 3 and 4).

<sup>1</sup> All further legislative references are to the GST Act, unless otherwise indicated.  
<sup>2</sup> Section 9-5 of the GST Act.  
<sup>3</sup> The ‘indirect tax zone’ is the area to which Australia’s GST applies.

# GSTR 2018/2

## Relevant provisions

4. The following diagram shows how the relevant provisions dealt with in this Ruling fit in with the other requirements for a supply to be a taxable supply.



## Previous rulings

5. This Ruling updates and replaces the Commissioner's view on supplies of goods provided in Goods and Services Tax Ruling GSTR 2000/31 *Goods and services tax: supplies connected with Australia*.

## Ruling

---

### Supplies of goods

6. This Ruling concerns the supply of goods for the purposes of the GST Act. A supply of goods is a supply of any form of tangible personal property<sup>4</sup>, that is, any form of personal property that has a physical existence. Therefore, it does not include:

- (a) intangible personal property such as intellectual property like a copyright, or
- (b) land or an interest in land.

7. A supply of goods is not limited to a sale of goods. It can include other means of supply such as a lease or hire of the goods.

### Supplies of goods connected with Australia

8. In determining whether a supply of goods is connected with Australia, a distinction is made in section 9-25 between supplies of goods:

- *wholly within* Australia (subsection 9-25(1))
- *from* Australia (subsection 9-25(2)), and
- *to* Australia (subsection 9-25(3)).

9. The place the supplier or recipient carries on their business is not relevant in determining if a supply of goods is connected with Australia under subsections 9-25(1), (2) or (3). However this can be relevant in determining when a supply of goods subject to a lease is disconnected under items 3 or 4 of subsection 9-26(1) (see paragraphs 44 to 57 of this Ruling).

### Supplies of goods wholly within Australia

10. In the context of subsection 9-25(1), goods are delivered in Australia if the goods are physically delivered in Australia. Goods are also made available in Australia if the goods are physically made available in Australia. The terms 'delivered' and 'made available' look at the place where the goods are at the relevant time.

11. Circumstances in which goods are delivered or made available by a supplier in Australia to the recipient include:

- where the supplier physically delivers the goods from a place in Australia to the recipient's nominated place in Australia, and
- where the supplier has the goods imported into Australia, and shipped to themselves, prior to

---

<sup>4</sup> Section 195-1.

# GSTR 2018/2

delivering or making the goods available to the recipient of the supply in Australia.

12. 'Made available' refers to the situation where goods are not actually delivered to the recipient but rather the supplier makes the goods physically available to the recipient in Australia. That is, a supplier may make goods available for collection by the recipient. For example, where a supplier of sand sells a load of sand to a customer, and the customer takes away the sand, the supplier has made the sand available.

13. Where the recipient imports the goods into Australia, the supply of goods is not connected with Australia under subsection 9-25(1) because the goods are not delivered, or made available, wholly within Australia to the recipient of the supply.<sup>5</sup>

14. Subsection 9-25(1) does not apply where the supply is a supply of goods from Australia or to Australia. Supplies of this kind are covered by subsections 9-25(2) and (3), respectively.

## *Example 1 – goods delivered in Australia*

15. *Richard, a computer wholesaler in Perth, sells computers to JP Pty Ltd, a computer retailer in Adelaide. The computers are transported from Richard's warehouse in Perth and delivered to the premises of JP Pty Ltd in Adelaide. This supply of goods is connected with Australia as the computers (goods) are delivered to JP Pty Ltd, the recipient, in Australia.*

## *Example 2 – supplies of imported goods wholly within Australia*

16. *Joe goes to a car dealer in Perth and, after driving a demonstration model, agrees to purchase an Italian manufactured car of a particular model. The car dealer does not have that model car in stock. The car dealer orders and purchases the car from the Italian manufacturer and imports the car into Australia. When the car dealer receives the imported car, Joe is contacted and told that the car is ready for delivery.*

17. *Even though the car is imported by the car dealer, the supply from the car dealer to Joe is wholly within Australia. This supply is connected with Australia as the car is delivered to Joe wholly within Australia.*

---

<sup>5</sup> The heading to this subsection, 'Supplies of goods wholly within the indirect tax zone', forms part of the GST Act pursuant to subsection 182-1(1) and points to the operation of subsection 9-25(1) being limited to the supply of goods wholly within Australia. This limitation is supported by the Explanatory Memorandum to the A New Tax System (Goods and Services Tax) Bill 1998 at paragraph 3.11.

*Example 3 – goods supplied outside Australia and imported by recipient*

18. Joe decides to fit his car with specialised seat covers valued at \$1,500. He approaches Seat Pty Ltd in Sydney to supply the seat covers. However, the seat covers have to be imported from Italy. Under the arrangements with Seat Pty Ltd, Joe takes delivery of the seat covers in Italy and imports the seat covers into Australia. The supply of goods, by Seat Pty Ltd to Joe, is not connected with Australia because the goods are not delivered, or made available to Joe, in Australia.

19. Joe makes a taxable importation on which GST is payable through border processes.<sup>6</sup>

20. A lease of goods is a supply of goods and may be connected with Australia as a supply of goods delivered or made available wholly within Australia.

*Example 4 – goods supplied by way of lease*

21. Finance Pty Ltd (an Australian resident business) leases laptops to domestic and overseas customers. If the laptops are delivered, or made available in Australia, to the recipient of the supply, the supply of those laptops by way of lease is a supply connected with Australia.

**Supplies of goods from Australia**

22. A supply of goods is connected with Australia, if the supply involves those goods being removed from Australia.<sup>7</sup>

23. 'Removed' in subsection 9-25(2) has its ordinary meaning. 'Remove' means to move from a place, to move or shift to another place, or to displace from a position.<sup>8</sup>

24. Subsection 9-25(2) does not apply where removal is not part of the supply.

*Example 5 – goods removed from Australia*

25. BrisCo Pty Ltd sells souvenirs to overseas retailers. The souvenirs are to be shipped to their overseas purchasers from BrisCo Pty Ltd's premises in Australia. The souvenirs are removed from Australia by export as part of the supply. The supply is connected with Australia.

<sup>6</sup> Sections 13-5 and 13-15.

<sup>7</sup> Subsection 9-25(2).

<sup>8</sup> The Macquarie Dictionary, The Macquarie Library Pty Ltd, 2nd ed.

# GSTR 2018/2

26. *Notwithstanding that this supply is connected with Australia, it may be GST-free. If BrisCo Pty Ltd exports the souvenirs from Australia within the specified time<sup>9</sup> the supply is GST-free.<sup>10</sup>*

27. A supply of goods by way of lease may involve the goods being removed from Australia. This is illustrated in the following example.

## *Example 6 – goods supplied by way of lease*

28. *Aust Pty Ltd is an Australian manufacturer. It leases equipment to its subsidiary in New Zealand. The equipment is manufactured in Australia and exported to New Zealand. The supply of those goods by way of lease to the New Zealand subsidiary involves the goods being removed from Australia and, therefore, the supply is connected with Australia under subsection 9-25(2).*

29. *Although the supply will be GST-free under section 38-187 to the extent the leased goods are used in New Zealand, GST could arise if the leased goods are used in Australia.*

## **Supplies of goods to Australia**

30. A supply of goods is connected with Australia if the supply involves those goods being brought to Australia and the supplier imports the goods into Australia.<sup>11</sup>

31. Subsection 9-25(3) does not apply to a supply of goods that involves goods being brought to Australia where the recipient imports the goods into Australia.

## *Supplier as importer*

32. A supplier imports the goods into Australia where it is the importer for the purposes of determining who (if any entity) makes a creditable importation under section 15-5.<sup>12</sup>

<sup>9</sup> Item 1 of the table in subsection 38-185(1), refer to Goods and Services Tax Ruling GSTR 2002/6 *Goods and Services Tax: Exports of goods, items 1 to 4A of the table in subsection 38-185(1) of the A New Tax System (Goods and Services Tax) Act 1999*.

<sup>10</sup> Refer to GSTR 2002/6 which is relevant to GST-free export of goods.

<sup>11</sup> Subsection 9-25(3). The supply is connected with Australia regardless of whether or not the supplier engages a customs broker to arrange customs clearance of the goods.

<sup>12</sup> Goods and Services Tax Ruling GSTR 2003/15 *Goods and services tax: importation of goods into Australia* considers who the importer is for a taxable importation for the purposes of section 15-5 and therefore the entity that makes a creditable importation.

33. If a supply of goods involves the goods being delivered, or made available, to the recipient outside of Australia and the recipient subsequently imports the goods into Australia, the supply is not connected with Australia under subsection 9-25(1), (2) or (3).<sup>13</sup> However, the importation can be a taxable importation and the recipient (importer) would be liable to pay GST on the taxable importation.<sup>14</sup>

*Example 7 – goods imported into Australia by recipient*

34. *US Co sells a tractor to Tract Pty Ltd. Tract Pty Ltd agrees to be responsible for the importation of the tractor from the United States. The supply of the tractor involves the goods being brought to Australia but is not connected with Australia under subsection 9-25(3) given the supplier, US Co is not the importer. Additionally, the tractor is not delivered, or made available, in Australia to Tract Pty Ltd. The supply of the tractor by US Co is not connected with Australia under subsection 9-25(1). However, the importation of the tractor by Tract Pty Ltd is a taxable importation and Tract Pty Ltd is liable to pay GST on the taxable importation.*<sup>15</sup>

35. A supply of goods by way of lease may involve a supply of goods to Australia. This is illustrated in the following example.

*Example 8 – goods supplied by way of lease*

36. *UK Crane Co leases a specialised crane to Construct Pty Ltd for use in Australia. UK Crane Co imports the crane into Australia from the United Kingdom.*

37. *As the supplier, UK Crane Co, imports the goods into Australia, the supply is connected with Australia under subsection 9-25(3). The supply is also a taxable importation under section 13-5.*

---

<sup>13</sup> Offshore supplies of low value goods can be connected with Australia under subsection 9-25(3A).

<sup>14</sup> Sections 13-5 and 13-15.

<sup>15</sup> Sections 13-5 and 13-15.



# GSTR 2018/2

## ***Interaction of the GST concepts of taxable supply and taxable importation***

38. A supply that is connected with Australia under subsection 9-25(3) may involve both a taxable supply under section 9-5 and a taxable importation of the supplier under section 13-5.<sup>16</sup> The GST payable on a taxable supply is payable by the supplier. If the supplier also makes a taxable importation, the supplier must pay the GST on the taxable importation.<sup>17</sup> However, if the supplier makes a creditable importation the supplier is entitled to an input tax credit for the GST payable on the importation.<sup>18</sup>

### *Example 9 – supply of goods connected with Australia and taxable importation*

39. *NZ Co enters into a contract with Aust Ice Pty Ltd, a Brisbane ice-cream production company, to supply Aust Ice Pty Ltd with an ice-cream maker from New Zealand for \$5,500. NZ Co is registered for GST purposes in Australia and agrees to be the importer.*

40. *The supply of the ice-cream maker (goods) is connected with Australia under subsection 9-25(3) because the supply involves the goods being brought to Australia and NZ Co, the supplier, imports the goods into Australia. The supply is a taxable supply and NZ Co is liable to pay GST on that supply.<sup>19</sup>*

41. *The importation of the ice-cream maker by NZ Co is also a taxable importation.<sup>20</sup> GST is payable on the taxable importation by NZ Co. NZ Co is entitled to an input tax credit for the importation because it is a creditable importation of trading stock.<sup>21</sup>*

## **Supplies of goods involving installation or assembly services**

42. If a supply of goods involves the goods being brought into Australia and the supplier installs or assembles the goods in Australia, this supply is treated as if there are two separate supplies. The characterisation of these two supplies is as follows:

- the installation or assembly of the goods is a separate supply of services connected with Australia, and
- the remainder of the supply is treated as if it were a separate supply of goods involving the goods being brought to Australia, but not involving the installation or assembly of the goods.<sup>22</sup>

<sup>16</sup> Case 3/2011 [2011] AATA 281.

<sup>17</sup> Section 13-15.

<sup>18</sup> Sections 15-15 and 15-20.

<sup>19</sup> Subsection 7-1(1) and section 9-5.

<sup>20</sup> Section 13-5.

<sup>21</sup> Subsection 7-1(1) and section 15-5.

<sup>22</sup> Subsection 9-25(6).

43. However, where the supplier is a non-resident, the services component may be disconnected with Australia under section 9-26.

### **Exceptions to the connected with Australia rule for goods**

44. Ordinarily, a supply of goods that is delivered or made available in Australia is connected with Australia. This is the case even where the supply is made between two non-residents, neither of which makes the supply or acquisition in the course of an enterprise they carry on in Australia.

45. However, section 9-26 provides two exceptions to the connected with Australia rules in section 9-25(1) for supplies that involve a transfer of ownership of goods that are subject to a lease.<sup>23</sup> If these exceptions apply, the supply will not be connected with Australia.

### **Supply between non-residents of leased goods**

46. The first exception relates to a supply of goods subject to a lease involving a transfer of ownership from one non-resident lessor to a new non-resident lessor. A supply of this kind is disconnected if:<sup>24</sup>

- the supplier is a non-resident<sup>25</sup>
- the supplier does not make the supply through an enterprise that they carry on in Australia<sup>26</sup>
- the non-resident recipient (the new lessor) does not acquire the goods to any extent for the purpose of an enterprise they carry on in Australia
- the goods were leased to an entity (the lessee) that made a taxable importation of the goods before the transfer of ownership occurred, and
- after the supply is made, the goods continue to be leased to the lessee on substantially similar terms and

<sup>23</sup> Items 3 and 4 in the table in paragraph 9-26(1)(c).

<sup>24</sup> Item 3 in the table in paragraph 9-26(1)(c).

<sup>25</sup> 'Non-resident' is defined in section 195-1 as an entity that is not an Australian resident. See Goods and Services Tax Ruling GSTR 2004/7 *Goods and services tax: in the application of items 2 and 3 and paragraph (b) of item 4 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999*:

- *when is a 'non-resident' or other 'recipient' of a supply 'not in Australia when the thing supplied is done'?*
- *when is 'an entity that is not an Australian resident' 'outside Australia when the thing supplied is done'?*

for an explanation of entities that are non-resident for the purposes of the GST Act.  
<sup>26</sup> See Law Companion Ruling LCR 2016/1 *GST and carrying on an enterprise in the indirect tax zone (Australia)*.

# GSTR 2018/2

conditions to those that operated under the lease before the transfer of ownership occurred.

## ***Supply by way of continued lease of goods***

47. The second exception relates to new lease arrangements that are entered into between the non-resident that acquired ownership of the goods and the entity that continues to lease the goods. The supply of goods by way of a lease between a new non-resident lessor and lessee is disconnected if:<sup>27</sup>

- the supplier is a non-resident
- the supplier does not make the supply through an enterprise that they carry on in Australia<sup>28</sup>
- the goods were leased to an entity that made a taxable importation of the goods before the transfer of ownership occurred, and
- the goods continue to be leased to the entity that made the taxable importation on substantially similar terms and conditions to those that operated under the lease before the transfer of ownership occurred.

48. Whether or not there is a continued lease of goods may depend on the contractual arrangements adopted by the parties.

49. The requirement that the goods continue to be leased on 'substantially similar' terms and conditions requires that the rights and obligations between the lessee and the new non-resident lessor to be on substantially similar terms and conditions as those that operated under the original lease. However, it is not necessary for the terms and conditions to be the same or identical. Some variations are permissible, including to account for the fact that the lessor of the goods has changed.

50. Additionally, it is open to the non-resident supplier (old lessor) and the recipient (new non-resident lessor), if registered, to utilise the voluntary reverse charge provisions in Division 83 for the supply of the transfer of the asset.

<sup>27</sup> Item 4 in the table in paragraph 9-26(1)(c).

<sup>28</sup> See LCR 2016/1.

*Example 10 – supply of leased goods to a new non-resident lessor*

51. *Singapore Co, a non-resident entity, leases an aircraft to North Australia Travel Pty Ltd for 10 years. Under the lease agreement the aircraft was made available in Singapore to North Australia Travel Pty Ltd and North Australia Travel Pty Ltd imported the aircraft into Australia. The importation was a taxable importation.*

52. *Five years into the 10 year lease, Singapore Co sells the aircraft to Ireland Co, another non-resident entity. Immediately after the sale, the existing lease is terminated and North Australia Travel Pty Ltd enters into a new lease of the aircraft from Ireland Co on substantially similar terms and conditions as were in their lease with Singapore Co.*

53. *Although the aircraft is made available to Ireland Co in Australia, the supply is disconnected with Australia under item 3 in the table of paragraph 9-26(1)(c) because:*

- *Singapore Co is a non-resident*
- *Singapore Co did not make the supply of the aircraft through an enterprise that it carries on in Australia*
- *Singapore Co transferred the ownership of the leased aircraft to Ireland Co*
- *Ireland Co is a non-resident*
- *Ireland Co did not acquire the aircraft for the purposes of an enterprise that it carries on in Australia*
- *North Australia Travel Pty Ltd made a taxable importation of the aircraft, and*
- *North Australia Travel Pty Ltd continued to lease the aircraft from Ireland Co on substantially similar terms and conditions.*

# GSTR 2018/2

54. *Ireland Co's supply of the aircraft by way of lease to North Australia Travel Pty Ltd is a new supply by way of lease. This supply is disconnected under item 4 in the table of paragraph 9-26(1)(c) because:*

- *Ireland Co is a non-resident*
- *Ireland Co does not make the supply of the aircraft by way of lease through an enterprise that it carries on in Australia<sup>29</sup>, and*
- *North Australia Travel Pty Ltd made a taxable importation of the aircraft and continues to lease the aircraft on substantially similar terms and conditions from Ireland Co as it did with Singapore Co.*

55. A common variation to the situation outlined in example 10 of this Ruling may involve a chain of leases. For example, the entity that makes a taxable importation of the aircraft (North Australia Pty Ltd) may sublease the aircraft from an interposed entity (possibly a finance company) that is in turn leasing it from the new owner (Ireland Co).

56. In this situation, the Commissioner accepts that the ownership supply is disconnected under item 3 in the table of paragraph 9-26(1)(c) provided that a taxable importation has occurred and the other requirements are satisfied. It does not matter that North Australia Pty Ltd is not party to any new lease with Ireland Co.

57. However, item 4 in the table of paragraph 9-26(1)(c) will not apply to the new supply by way of lease by Ireland Co to the interposed entity, as the recipient of the new lease is not the lessee referred to in item 3(b) in the table of paragraph 9-26(1)(c). In these cases the Division 83 'reverse charge' may be utilised.

## Date of effect

---

58. This Ruling applies from its date of issue. However, paragraphs 42 to 57 of this Ruling apply in working out net amounts for tax periods starting on or after 1 October 2016.

---

<sup>29</sup> Section 9-27.

# GSTR 2018/2

---

Status: **legally binding**

Page 13 of 15

---

59. Additionally, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10 *Public Rulings*).

---

**Commissioner of Taxation**

19 September 2018

---

**Appendix 1 – Detailed contents list**

60. The following is a detailed contents list for this Ruling:

	<b>Paragraph</b>
<b>Summary – what this Ruling is about</b>	<b>1</b>
Relevant provisions	4
Previous rulings	5
<b>Ruling</b>	<b>6</b>
Supplies of goods	6
Supplies of goods connected with Australia	8
<i>Supplies of goods wholly within Australia</i>	10
<i>Example 1 – goods delivered in Australia</i>	15
<i>Example 2 – supplies of imported goods wholly within Australia</i>	16
<i>Example 3 – goods supplied outside Australia and imported by recipient – not connected with Australia</i>	18
<i>Example 4 – goods supplied by way of lease</i>	21
<i>Supplies of goods from Australia</i>	22
<i>Example 5 – goods removed from Australia</i>	25
<i>Example 6 – goods supplied by way of lease</i>	28
<i>Supplies of goods to Australia</i>	30
<i>Supplier as importer</i>	32
<i>Example 7 – goods imported into Australia by recipient</i>	34
<i>Example 8 – goods supplied by way of lease</i>	36
<i>Interaction of the GST concepts of taxable supply and taxable importation</i>	38
<i>Example 9 – supply of goods connected with Australia and taxable importation</i>	39
Supplies of goods involving installation or assembly services	42
Exceptions to the connected with Australia rule for goods	44
<i>Supply between non-residents of leased goods</i>	46
<i>Supply by way of continued lease of goods</i>	47
<i>Example 10 – supply of leased goods to a new non-resident lessor</i>	51
<b>Date of effect</b>	<b>58</b>
<b>Appendix 1 – Detailed contents list</b>	<b>60</b>

## References

*Previous draft:*

GSTR 2017/D1

*Related Rulings/Determinations:*

TR 2006/10; GSTR 2002/6;  
GSTR 2003/15; GSTR 2004/7  
LCG 2016/1

*Previous Rulings/Determinations:*

GSTR 2000/31

*Legislative references:*

- ANTS(GST)A 1999
- ANTS(GST)A 1999 7-1(1)
- ANTS(GST)A 1999 9-5
- ANTS(GST)A 1999 9-5(a)
- ANTS(GST)A 1999 9-5(b)
- ANTS(GST)A 1999 9-5(c)
- ANTS(GST)A 1999 9-5(d)
- ANTS(GST)A 1999 9-25
- ANTS(GST)A 1999 9-25(1)
- ANTS(GST)A 1999 9-25(2)
- ANTS(GST)A 1999 9-25(3)
- ANTS(GST)A 1999 9-25(3A)
- ANTS(GST)A 1999 9-25(6)
- ANTS(GST)A 1999 9-26

- ANTS(GST)A 1999 9-26(1)
- ANTS(GST)A 1999 9-26(1)(c)
- ANTS(GST)A 1999 9-27
- ANTS(GST)A 1999 13-5
- ANTS(GST)A 1999 13-15
- ANTS(GST)A 1999 15-5
- ANTS(GST)A 1999 15-15
- ANTS(GST)A 1999 15-20
- ANTS(GST)A 1999 38-185(1)
- ANTS(GST)A 1999 38-187
- ANTS(GST)A 1999 38-190(1)
- ANTS(GST)A 1999 Div 83
- ANTS(GST)A 1999 182-1(1)
- ANTS(GST)A 1999 195-1

*Cases relied on:*

- Case 3/2011 [2011] AATA 281; 2011 ATC 1-030

*Other references:*

- The Macquarie Dictionary, The Macquarie Library Pty Ltd, 2nd ed.
- Explanatory Memorandum to the A New Tax System (Goods and Services Tax) Bill 1998

## ATO references

NO: 1-AWHBG1K

ISSN: 2205-6157

BSL: ITX

ATOlaw topic: Goods and services tax -- General rules and concepts --  
Supplies -- Connected with Australia  
Goods and services tax -- International -- Customs

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).