

# EXPOSURE DRAFT

1 Inserts for

## 2 **GST Measures: GST and cross-border** 3 **transport supplies**

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EXPOSURE DRAFT
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### Commencement information

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Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details

1. Schedule 4	The day this Act receives the Royal Assent.	
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3.

## 6 **Schedule 4—GST and cross-border transport** 7 **supplies**

### 9 *A New Tax System (Goods and Services Tax) Act 1999*

#### 10 **1 At the end of section 38-190**

11 Add:

12 (5) Subsection (4) does not apply to any of the following supplies:

13 (a) a transport of goods within Australia that is part of, or is  
14 connected with, the \*international transport of the goods;

15 (b) insuring transport covered by paragraph (a);

16 (c) arranging transport covered by paragraph (a), or insurance  
17 covered by paragraph (b).

18 Note: The supply might still be GST-free under item 5, 6 or 7 of the table in  
19 subsection 38-355(1).

#### 20 **2 Section 38-355**

21 Before “The third column”, insert “(1)”.

#### 22 **3 Section 38-355 (table item 5)**

23 Omit “However, paragraph (a) or (b) only applies to the transport of the  
24 goods within Australia if it is supplied by the supplier of the transport of  
25 the goods from or to Australia (whichever is relevant).”.

# EXPOSURE DRAFT

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## 4 At the end of section 38-355

Add:

(2) However, paragraphs (a) and (b) of item 5 of the table in subsection (1) do not apply to a supply to the extent that it is the transport of the goods within Australia, unless:

(a) the \*recipient of the supply:

(i) is a \*non-resident; and

(ii) is not in Australia at the time when the supply of transport of the goods within Australia is made; or

(b) the supply is made by the supplier of the transport of the goods from or to Australia (whichever is relevant).

## 5 Section 195-1 (paragraph (b) of the definition of *international transport*)

Omit “(excluding loading and handling within Australia)”, substitute “(including loading and handling within Australia that is part of that transport)”.

## 6 Section 195-1 (paragraph (b) of the definition of *place of consignment*)

Repeal the paragraph, substitute:

(b) in any other case—the place to which the goods are to be delivered.

## 7 Section 195-1 (paragraph (b) of the definition of *place of export*)

Repeal the paragraph, substitute:

(b) if paragraph (a) does not apply and the goods were packed in a \*freight container:

(i) the last place from which they were collected, or to which they were delivered, prior to being so packed; or

(ii) if subparagraph (i) does not apply—the place where they were so packed; or

## 8 Application of amendments

The amendments made by this Schedule apply in relation to net amounts for tax periods starting on or after 1 July 2010.