**COMMISSIONER OF TAXATION**

The Commissioner of Taxation, Chris Jordan, gives notice of the following Rulings, copies of which can be obtained from <http://ato.gov.au>/law.

| NOTICE OF RULING |
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| Ruling Number | Subject | Brief Description |
| GSTR 2018/2 | Goods and services tax: supplies of goods connected with the indirect tax zone (Australia) | The Ruling sets out the Commissioner’s position on 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*.The Ruling applies from 19 September 2018. |