


GSTA TPP 057A1 - Addendum - Goods and services tax: How does section 39 of the Taxation Administration Act 1953 (TAA) operate if supplies that incorrectly include GST in the price are made to the public at large and unregistered recipients cannot be traced?

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Addendum

Goods and Services Tax Advice

Goods and services tax: how does section 39 of the *Taxation Administration Act 1953* (TAA) operate if supplies that incorrectly include GST in the price are made to the public at large and unregistered recipients cannot be traced?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 057 update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

GSTA TPP 057 amended as follows:

1. Application of this GST Advice

Omit the paragraphs; substitute:

Application of this GST Advice

This Advice applies [to tax periods commencing] both before and after its date of issue. However, this Advice 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 Advice (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2. Related Rulings/Determinations/GST Advice

Insert:

Related Rulings/Determinations/GST Advice:
TR 2006/10

3. Legislative references

Insert: 'TAA 1953 Sch 1 Div 358'.

4. Other references

Delete:

Other references
PS LA 2002/12

GSTA TPP 057

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~
other