GSTD 2000/5A1 - Addendum - Goods and services tax: when is a supply of food, in terms of paragraph 38-3(1)(a) of the A New Tax System (Goods and Services Tax) Act 1999, 'for consumption on the premises from which it is supplied'?

Addendum

Goods and Services Tax Determination

Goods and services tax: when is a supply of food, in terms of paragraph 38-3(1)(a) of the *A New Tax System (Goods and Services Tax) Act 1999,* 'for consumption on the premises from which it is supplied'?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2000/5 to 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.

GSTD 2000/5 is amended as follows:

1.   Date of Effect

Omit the paragraph immediately following 'Date of Effect' heading; substitute:

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

2.   Related Rulings/Determinations

Insert 'TR 2006/10'.

3.   Legislative references

Insert:

-   TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation
31 October 2012