


GSTD 2013/1A1 - Addendum - Goods and services tax: when a payment for a supply fails, is a failed payment fee charged by the supplier consideration for a supply?

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Addendum

Goods and Services Tax Determination

Goods and services tax: when a payment for a supply fails, is a failed payment fee charged by the supplier consideration for a supply?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2013/1 to reflect the insertion of Division 142 into the *A New Tax System (Goods and Services Tax) Act 1999*.

The Addendum also makes further minor amendments to GSTD 2013/1 to correct other minor non-technical errors.

GSTD 2013/1 is amended as follows:

1. Footnote 1

In the second sentence, omit 'section'; substitute 'legislative'.

2. Paragraph 11

Omit from the first sentence '(GSTA) Tax Practitioner Partnership (TPP)'; substitute 'GSTA TPP'.

3. Footnote 4

After 'Section 105-55 of'; insert 'Schedule 1 to'.

4. Paragraph 12

(a) At end of paragraph 12, insert footnote:

^{4A} Section 105-65 of Schedule 1 to the TAA applies to tax periods starting on or before 30 May 2014. For tax periods starting after this date, Division 142 of the GST Act applies to deny refunds of excess GST.

GSTD 2013/1

Page 2 of 2

(b) Insert after paragraph 12:

12A. Changes made to this Determination by the Addendum that issued on 15 October 2014 have been incorporated into this version of the Determination. Refer to the Addendum to see how the Addendum amends this Determination.

5. References

Insert:

ANTS(GST)A 1999 Div 142

This Addendum applies on and from 31 May 2014.

Commissioner of Taxation

15 October 2014

ATO references

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ATOLaw topic: Goods and Services Tax ~~ General rules and concepts ~~ consideration

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