


# ***GSTR 1999/1A - Addendum - Goods and Services Tax: the GST rulings system***

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## Addendum

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### **Goods and Services Tax Ruling**

### **Goods and Services Tax: the GST rulings system**

This Addendum amends Goods and Services Tax Ruling GSTR 1999/1 as follows:

#### **Paragraph 11**

Delete the paragraph and substitute the following:

“11. GST public rulings, as defined in the TAA, include GST public rulings and determinations identified on the public Rulings program (such as this one). In addition, GST bulletins, GST Product Rulings, general information booklets, guides and fact sheets published by the Australian Taxation Office and notices in the Government Gazette or special publications of the Australian Government Printer are also GST public rulings. However, GST Practice Statements and GST Case Decision Summaries are not GST public rulings. We consider that these documents are not ‘rulings’ for the purposes of section 37 of the TAA because they do not constitute ‘advice given or published by the Commissioner’<sup>1</sup>.”

#### **Page 2**

Add the following footnote:

“1. Practice Statements do not contain interpretative advice (see Practice Statement PS1998/1), and Case Decision Summaries are an indication only of the Commissioner’s view on a particular issue (see Practice Statement PS 2000/1).”

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**Commissioner of Taxation**

13 September 2000

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ATO references:

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