


GSTR 2000/13A3 - Addendum - Goods and services tax: accounting on a cash basis

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Addendum

Goods and Services Tax Ruling

Goods and services tax: accounting on a cash basis

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/13 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.

GSTR 2000/13 is amended as follows:

1. Paragraph 9

Omit the paragraph; substitute:

9. This Ruling applies [to tax periods commencing] both before and after its date of issue. However, this Ruling 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 Ruling (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

GSTR 2000/13

ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~
cash basis versus non-cash basis accounting
Goods and Services Tax ~~ General rules and concepts ~~
other