GSTR 2000/14A1 - Addendum - Goods and services tax: transitional valuation of work-in-progress for head contractors in the building or civil engineering industries

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Addendum

Goods and Services Tax Ruling

Goods and services tax: transitional valuation of work-in-progress for head contractors in the building or civil engineering industries

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/14 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 2000/14 is amended as follows:

1. Paragraph 7

Omit the paragraph; substitute:

> 7. 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

Omit 'GSTR 1999/D9; GSTR 2000/D9'; substitute 'TR 2006/10; GSTR 2000/18, GSTR 2000/21'.

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

ATO references

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