


***GSTR 2000/27A1 - Addendum - Goods and services tax: adult and community education courses; meaning of "likely to add to employment related skills".***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: adult and community education courses; meaning of 'likely to add to employment related skills'

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/27 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 2000/27 is amended as follows:**

##### **1. Paragraph 6**

Omit the paragraph; substitute:

6. 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:

*Related Rulings/Determinations:*  
TR 2006/10

##### **3. Legislative references**

Insert:

- TAA 1953 Sch 1 Div 358

# GSTR 2000/27

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This Addendum applies on and from 1 July 2010.

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**Commissioner of Taxation**

31 October 2012

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ATO references

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