


# ***GSTR 2000/37A3 - Addendum - Goods and services tax: agency relationships and the application of the law***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: agency relationships and the application of the law

This Addendum amends Goods and Services Tax Ruling GSTR 2000/37 to update the date of effect clause; update legislative references and definitions that have changed since the Ruling issued; cross reference relevant rulings that have since issued; make other minor non-technical changes or corrections; and update the legislative references section.

#### **GSTR 2000/37 is amended as follows:**

##### **1. Paragraph 9**

Omit the paragraph including the notes; substitute:

9. This Ruling explains the Commissioner's view of the law as it applies from 1 July 2000. You can rely on this Ruling on and from its date of issue for the purposes of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953* (TAA). Goods and Services Tax Ruling GSTR 1999/1 explains the GST rulings system and the Commissioner's view of when you can rely on this interpretation of the law in GST public and private rulings.

9A. Changes made to this Ruling by Addenda that issued on 26 March 2003 (as corrected by an Erratum that issued on 28 March 2003), 15 August 2007 and 2 April 2008 have been incorporated into this version of the Ruling.<sup>1A</sup> You can rely on the changes made to the Ruling by each Addendum for the purposes of section 105-60 of Schedule 1 to the TAA from the date of issue of the relevant Addendum. If the Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, the Addendum prevails.

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<sup>1A</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

# GSTR 2000/37

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9B. If you have relied on a previous ruling (including the public ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of the relevant Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the previous ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of the relevant Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the previous ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

## 2. Footnote 12

Omit the text.

## 3. Paragraph 61

Omit the text:

*Taxation Administration Act 1953*

Substitute:

TAA

## 4. Footnotes 18, 24, and 63 and paragraph 68

Omit the text:

*Tax Administration Act 1953*

Substitute:

TAA

## 5. Footnote 32

Omit the text; substitute:

A number of Determinations have been made under section 81-5. As at 2 April 2008, the *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2008 (No.1)* was in force.

## 6. Paragraph 83C

At the end of the third sentence, delete the comma.

**7. Paragraph 92**

At the end of the paragraph insert:

<sup>51A</sup> Subsection 153-65(2).

**8. Paragraph 94**

Omit 'GST General Technical Advice'; substitute 'GST Technical Advice'.

**9. Footnote 53**

Omit the text; substitute:

<sup>53</sup> Subsection 382-5(5) of Schedule 1 to the TAA.

**10. Footnote 54**

Omit the text; substitute:

<sup>54</sup> Subsection 382-5(6) of Schedule 1 to the TAA.

**11. Footnote 65**

Omit the text; substitute:

<sup>65</sup> Section 388-50 of Schedule 1 to the TAA.

**12. Paragraph 111**

Omit 'Your notice of cessation of agency should be addressed to' and the address; substitute:

Your notice of cessation of agency should be addressed to one of the following addresses:

Australian Taxation Office, Registrations  
VIC/SA/WA/TAS  
PO Box 3373  
ALBURY NSW 2640

Australian Taxation Office, Registrations  
NSW/QLD/NT/ACT  
PO Box 3373  
PENRITH NSW 2740

# GSTR 2000/37

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## 13. Footnote 78

Omit the text; substitute:

Section 111-10. See Goods and Services Tax Ruling GSTR 2001/3 Goods and Services Tax: GST and how it applies to supplies of fringe benefits.

## 14. Paragraph 132

Omit the second sentence; substitute:

Section 11 of the *Insurance Contracts Act 1984* defines an insurance broker as 'a person who carries on the business of arranging contracts of insurance, whether in Australia or elsewhere, as agent for intending insureds'.

## 15. Related Rulings/Determinations

(a) Insert:

GSTR 1999/1

GSTR 2001/3

(b) Omit:

Application of Agency Arrangements to Multi-Media Industry Determination (No1) 2000; ANTS(GST)(Exempt Taxes, Fees and Charges) Determination 2000 (No.2)

## 16. Legislative references

(a) Insert:

- ANTS(GST)A99 153-65(2)
- TAA 1953 Sch 1 105-60
- TAA 1953 Sch 1 288-40
- TAA 1953 Sch 1 288-50
- TAA 1953 Sch 1 382-5(5)
- TAA 1953 Sch 1 382-5(6)
- TAA 1953 Sch 1 388-50
- Insurance Contracts Act 1984 11

(b) Omit:

- TAA53 70(1AA)
- TAA53 70(1AB)
- TAA53 Sch 1, 288-40
- TAA53 Sch 1, 288-50
- Insurance Contracts Act 84 11
- Insurance Contracts Act 84 73

**17. Case references**

After the case references, insert:

*Other references:*

- Application of Agency Arrangements to Multi-Media Industry Determination (No. 1) 2000
- ANTS(GST)(Exempt Taxes, Fees and Charges) Determination 2008 (No. 1)

This Addendum explains our view of the law as it applies both before and after its date of issue. You can rely upon this Addendum on and from its date of issue for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the public ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of this Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the earlier ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of this Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the earlier ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

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**Commissioner of Taxation**

2 April 2008

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## ATO references

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