



# ***GSTR 2000/37A5 - Addendum - Goods and services tax: 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 is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/37 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 2000/37 is amended as follows:**

##### **1. Paragraphs 9 to 9B**

Omit the paragraphs; 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).

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, 2 April 2008 and 31 October 2012 have been incorporated into this version of the Ruling.<sup>1A</sup>

##### **2. Related Rulings/Determinations**

Omit 'GSTR 1999/1'; substitute 'TR 2006/10'.

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

(a) Omit:

- TAA 1953 Sch 1 105-60

(b) Insert:

- TAA 1953 Sch 1 Div 358

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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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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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