


# ***GSTR 2000/37A7 - Addendum - Goods and services tax: agency relationships and the application of the law***

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## Addendum

### 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 reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTR 2000/37 for amendments made to Subdivision 153-B in relation to agency and intermediary relationships and apply to net amounts for tax periods starting on or after 1 July 2010.

This Addendum also makes further minor amendments to GSTR 2000/37 to correct other minor technical changes and to update the references section of GSTR 2000/37.

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

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

Omit the paragraph; substitute:

1. This Ruling describes what is meant by principal/agent relationships ('agency relationships') and explains the operation of Subdivisions 153-A (General) and 153-B (Principals and intermediaries as separate suppliers or acquirers), Division 57 (Resident agents acting for non-residents) and Division 111 (Reimbursement of employees etcetera) of the *A New Tax System (Goods and Services Tax) Act 1999* ('GST Act').

##### **2. Paragraph 2**

Omit '(or an insurance broker in the case of Subdivision 153-A)'; substitute 'or an insurance broker in the case of Subdivision 153-A or through an intermediary in the case of Subdivision 153-B.'.

##### **3. Paragraph 4**

- (a) Omit 'agents' in the first sentence; substitute 'principals and intermediaries'.
- (b) Omit 'agent' from the fourth and sixth dot points; substitute 'intermediary'.

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**4. Paragraph 9**

Omit '[to tax periods commencing]'.

**5. Paragraph 9A**

Omit 'and 27 March 2013'; substitute ', 27 March 2013 and 30 October 2013'.

**6. Paragraph 10**

- (a) Omit 'intermediary' in the first sentence; substitute 'entity'.
- (b) Omit 'intermediary' in the second and fourth sentences; substitute 'authorised entity'.

**7. Paragraph 24**

Omit 'agent'; in the first and second sentences; substitute 'intermediary'.

**8. Paragraph 25**

Omit 'agents' in the third sentence; substitute 'intermediaries'.

**9. Paragraph 30**

- (a) Omit 'intermediaries' in the first sentence; substitute 'entities'.
- (b) Omit both occurrences of 'intermediary' in the second sentence; substitute 'entity'.

**10. Paragraph 69**

Omit 'Section 29-75' from the second sentence; substitute 'Subsection 29-75(1)'.

**11. Footnote 25**

Omit 'GSTR 2000/1'; substitute 'GSTR 2013/2'.

**12. Footnote 26**

Omit the footnote; substitute:

<sup>26</sup>. See *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012*.

**13. Paragraph 70**

Omit the paragraph.

**14. Paragraph 71**

Omit the paragraph; substitute:

71. An adjustment note must contain enough information to clearly ascertain the identity of the supplier or the supplier's agent and, if required, the identity or ABN of the recipient or the recipient's agent.

**15. Footnote 27**

Omit the footnote; substitute:

<sup>27</sup>. See paragraphs 5(1)(b) and (c) of *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012*.

**16. Footnote 31**

Omit from the second sentence 'See paragraph 27 of Goods and Services Tax Ruling GSTR 2000/1'; substitute 'See paragraph 13 of Goods and Services Tax Ruling GSTR 2013/2.'

**17. Heading before paragraph 74**

Omit 'agents'; substitute 'intermediaries'.

**18. Paragraphs 74 to 95 (inclusive)**

For each occurrence:

Omit 'agent'; substitute 'intermediary'.

Omit 'agents'; substitute 'intermediaries'.

Omit 'agent's'; substitute 'intermediary's'.

Omit 'agency'; substitute 'intermediary'.

**19. Paragraph 74**

(a) In the fourth sentence, omit 'subject to the determination of the Treasurer under Division 81.'; substitute 'certain payments of an Australian tax or Australian fee or charge.'

(b) In the last sentence, omit 'either not a creditable acquisition or an exempt tax, fee or charge under Division 81'; substitute 'not a creditable acquisition'.

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## 20. Footnote 32

Omit the footnote; substitute:

<sup>32</sup>. Payments of certain taxes, fees and charges are excluded from being the provision of consideration under Division 81 and by reference to the GST Regulations.

## 21. Paragraph 94

After the last dot point, omit 'Your application should be addressed to:' including the address, email and facsimile.

## 22. Paragraph 111

After the last dot point, omit 'Your notice of cessation of agency should be addressed to one of the following addresses:' including both of the addresses.

## 23. Detailed Contents List

Omit 'Principles and agents as separate suppliers and/or acquirers under Subdivision 153-B'; substitute 'Principals and intermediaries as separate suppliers and/or acquirers under Subdivision 153-B

## 24. Related Rulings/Determinations

Omit:

GSTR 2000/1

GSTR 2000/17

Insert:

GSTR 2013/2

## 25. Legislative references

Omit:

- ANTS(GST)A99 29-70(1B)
- ANTS(GST)A99 153-60(3)(h)
- ITAA 1997 995-1

Insert:

- ANTS(GST)A99 153-60(3)(b)

## 26. Other references

Omit:

- ANTS(GST)(Exempt Taxes, Fees and Charges) Determination 2008 (No. 1)

Insert:

- A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012.

This Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.

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**Commissioner of Taxation**

30 October 2013

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ATO references

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