


# ***GSTR 2000/4ER - Erratum - Goods and services tax: appropriations***

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## Erratum

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### **Goods and Services Tax Ruling**

#### Goods and services tax: appropriations

Replace the entire text at **Paragraph 9** with the following:

'A payment between government related entities is "specifically covered by an appropriation under an Australian law" if it has the following features:

- the payment is made by a government related entity to another government related entity; and
- the authority to make the payment is found in an Act or other instrument of a legislative character which appropriates moneys; and
- the payment is either:
  - covered by an appropriation that specifically deal with transactions between one government related entity and another, or
  - not part of a commercial transaction'.

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**Commissioner of Taxation**

12 April 2000

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ATO references:

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