


GSTR 2001/1A2 - Addendum - Goods and services tax: Goods and services tax: supplies that are GST-free for tertiary education courses

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Addendum

Goods and Services Tax Ruling

Goods and services tax: supplies that are GST-free for tertiary education courses

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2001/1 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 2001/1 is amended as follows:

1. Paragraph 5

Omit the paragraph including note; substitute:

5. 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. Footnote 57

Omit 'GSTR 2000/17'; substitute 'GSTR 2011/D1'.

3. Footnote 59

Omit 'GSTR 2000/17'; substitute 'GSTR 2011/D1'.

4. Related Rulings/Determinations

Omit 'GSTR 2000/17'; substitute 'TR 2006/10; GSTR 2011/D1'.

5. Legislative references

Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

GSTR 2001/1

Commissioner of Taxation

31 October 2012

ATO references

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