GSTR 2001/3A3 - Addendum - Goods and services tax: GST and how it applies to supplies of fringe benefits

Units cover sheet is provided for information only. It does not form part of GSTR 2001/3A3 - Addendum - Goods and services tax: GST and how it applies to supplies of fringe benefits

Uiew the <u>consolidated version</u> for this notice.

Australian Government



Australian Taxation Office

Addendum

Goods and Services Tax Ruling

Goods and services tax: GST and how it applies to supplies of fringe benefits

This Addendum is a public ruling for the purposes of the Taxation Administration Act 1953. It amends Goods and Services Tax Ruling GSTR 2001/3 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 2001/3 is amended as follows:

1. Paragraph 14

Omit the paragraph including notes; substitute:

14. 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. **Related Rulings/Determinations**

Insert 'TR 2006/10'.

3. Legislative references

Insert:

TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation 31 October 2012

GSTR 2001/3

Page 2 of 2

ATO references	
NO:	1-409EPDL
ISSN:	1443-5160
ATOlaw topic:	Goods and Services Tax ~~ General rules and concepts ~~ value of taxable supplies
	Goods and Services Tax ~~ Miscellaneous rules ~~ fringe benefits
	Goods and Services Tax ~~ Miscellaneous rules ~~ reimbursement of employees etc