



# ***GSTR 2001/3A4 - Addendum - Goods and services tax: GST and how it applies to supplies of fringe benefits***

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## Addendum

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### 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 reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/20 *Goods and services tax: commercial residential premises*.

#### **GSTR 2001/3 is amended as follows:**

**1. Paragraph 14**

Omit '[to tax periods commencing]'.

**2. Paragraph 35**

Omit the third sentence; substitute 'In some cases the supply of accommodation to an employee is an input taxed supply under section 40-35 and therefore subsection 9-75(3) is inapplicable.<sup>17A</sup>'.

**3. Related rulings/determinations**

Insert 'GSTR 2012/5; GSTR 2012/6; GSTR 2012/7'.

**4. Legislative references**

Insert:

- ANTS(GST)A 99 Div 87

This Addendum applies on and from 19 December 2012.

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**Commissioner of Taxation**  
23 April 2014

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<sup>17A</sup> See Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises*, Goods and Services Tax Ruling GSTR 2012/6 *Goods and services tax: commercial residential premises*, and Goods and Services Tax Ruling GSTR 2012/7 *Goods and services tax: long-term accommodation in commercial residential premises*.

# GSTR 2001/3

ATO references

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