

GSTR 2001/4A2 - Addendum - Goods and services tax: GST consequences of court orders and out of-court-settlements

⚠ This cover sheet is provided for information only. It does not form part of *GSTR 2001/4A2 - Addendum - Goods and services tax: GST consequences of court orders and out of-court-settlements*

⚠ View the [consolidated version](#) for this notice.



Addendum

Goods and Services Tax Ruling

Goods and services tax: GST consequences of court orders and out-of-court settlements

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2001/4 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 2001/4 is amended as follows:

1. Paragraphs 6 to 6B

Omit the paragraphs; substitute:

6. 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

(a) Omit:

- TAA 1953 Sch 1 105-60

(b) Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

GSTR 2001/4

31 October 2012

ATO references

NO: 1-409EPDL

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~
supply
Goods and Services Tax ~~ Miscellaneous rules ~~ court
order and settlements