

GSTR 2001/4A3 - Addendum - Goods and services tax: GST consequences of court orders and out of-court-settlements

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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:

- reflect the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) which were made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*. In particular it reflects the amendment that inserted section 9-17 into the GST Act. Section 9-17 contains exclusions from the meaning of 'consideration' formerly contained in subsection 9-15(3). Section 9-17 is now also referred to in the definition of 'consideration' as defined by section 195-1. The amendments apply to payments made on or after 1 July 2012.
- update references to legislation and relevant rulings that have issued since this Determination was issued.

GSTR 2001/4 is amended as follows:

1. Date of Effect (Paragraph 6)

Omit the paragraph; substitute:

6. This Ruling explains the Commissioner's view of the law as it applies both before and after its date of issue (subject to the following notes). You can rely upon this Ruling on and from its date of issue for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the *Taxation Administration Act 1953* (as applicable).

Note 1: The changes made to this Ruling by the Addendum that issued on 12 November 2008 have been incorporated into this version of the Ruling. You can rely on the changes made to the Ruling by this Addendum for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the TAA from the date of issue of the Addendum (as applicable).

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Note 2: The Addendum to this Ruling that issued on 28 August 2013 applies on and from 1 July 2012. You can rely upon this Addendum on and from its date of issue for the purpose of section 357-60 of Schedule 1 to the *Taxation Administration Act 1953*.

If the addenda conflict with a previous private ruling that you have obtained or a previous public ruling, the relevant Addendum prevails. However, if you have relied on a previous ruling (including the public ruling that the addenda amends), you are protected in respect of what you have done up to the date of issue of the addenda or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the previous ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of the relevant Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the previous ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

2. Paragraph 16

Omit 'sections 195-1 and 9-15'; substitute 'section 195-1'.

3. Footnote 5

Omit the footnote; substitute:

5. The following analysis is based largely on Goods and Services Tax Ruling GSTR 2006/9, titled 'Supplies'.

4. Footnote 25

Omit the footnote; substitute:

25. Paragraphs 102 to 108 and 123 of Goods and Services Tax Ruling GSTR 2006/9.

5. Paragraph 74

Omit the second sentence; substitute 'Consideration is defined in section 195-1 to mean 'any consideration, within the meaning given by sections 9-15 and 9-17, in connection with the supply'.

6. Paragraph 89

Omit the second sentence; substitute 'Consideration 'for a supply or acquisition' is defined in section 195-1 as any consideration, within the meaning given by sections 9-15 and 9-17, which is 'in connection with the supply or acquisition'.

7. Footnote 71A

Omit the footnote; substitute:

71A. For further information see Annexure I of Law Administration Practice Statement PS LA 2009/9 for the goods and services tax (GST) implications in the recovery of legal costs (professional fees and disbursements) awarded by courts or settled by agreement with the parties.

8. Footnote 73A

Omit the footnote; substitute:

73A. See Annexure I of PS LA 2009/9 for further information in relation to factors that ABC Co and the major retailer should take into account in negotiating the amount that will be paid in respect of costs.

9. Related Rulings / Determinations

Omit:

GSTR 2000/11

Insert:

GSTR 2006/9

10. Legislative references

Insert:

- ANTS(GST)A99 9-17

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation

28 August 2013

ATO references

NO: 1-4EFM66P

ISSN: 1443-5160

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supply
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order and settlements