


GSTR 2001/4A4 - 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 update cross-referenced documents and make other minor amendments.

GSTR 2001/4 is amended as follows:

1. Preamble

Omit the preamble; substitute:

① Relying on this Ruling

This publication is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

Further, if we think that this Ruling disadvantages you, we may apply the law in a way that is more favourable to you.

2. Paragraph 6

Omit the paragraph, including notes; substitute:

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 the original 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). You can also rely on subsequent addenda notices issued from the dates specified in the individual notices for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the *Taxation Administration Act 1953* (as applicable).

3. Paragraph 18

After 'Australia' in dot point (c) insert new footnote 4A:

^{4A} From 1 July 2015, the term 'Australia' was replaced with the term 'indirect tax zone' by the *Treasury Legislation Amendment (Repeal Day) Act 2015*. Where the term 'Australia' is used in this Ruling, it is referring to the 'indirect tax zone' as defined in subsection 195-1.

GSTR 2001/4

4. Paragraph 58

Omit the semi-colon at the end of the paragraph.

5. Paragraph 145

Omit reference to 'party party'; substitute 'party/party'.

6. Paragraph 146

In footnote 70, omit reference to 'party party'; substitute 'party/party'.

7. Paragraph 149

Omit footnote 71A.

8. Paragraph 154

Omit footnote 73A.

9. Paragraph 156

- (a) Omit 'detailed content list'; substitute 'detailed contents list'
- (b) Omit 'out-of-court settlement?'; substitute 'out-of-court settlement'.

This Addendum applies on and from 2 July 2013.

Commissioner of Taxation

15 July 2020

ATO references

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