

# ***GSTR 2001/6A1 - Addendum - Goods and services tax: non-monetary consideration***

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## Addendum

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### Goods and Services Tax Ruling

### Goods and services tax: non-monetary consideration

This Addendum amends Goods and Services Tax Ruling GSTR 2001/6 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTR 2001/6 for amendments made to Subdivision 29-C.

The amendments to Subdivision 29-C are in relation to tax invoices and apply to net amounts for tax periods starting on or after 1 July 2010.

This Addendum also makes further minor amendments to GSTR 2001/6 and updates the references section of GSTR 2001/6.

#### **GSTR 2001/6 is amended as follows:**

##### **1. Paragraph 9**

Omit the paragraph, substitute:

9. This Ruling applies 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).

9A. Changes made to this Ruling by the Addendum issued on 6 November 2013 have been incorporated into this version of the Ruling.<sup>1A</sup>

##### **2. Paragraph 10**

In the fourth dot point, omit 'under regulation 29-70.01 or 29-70.02 of the A New Tax System (Goods and Services Tax) Regulations 1999 ('the GST Regulations')' substitute 'of subsection 29-70(1)'.

##### **3. Paragraphs 11, 49 and 64**

Omit 'section 9-15'; substitute 'sections 9-15 and 9-17'.

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<sup>1A</sup> Refer to this Addendum to see how it amends this Ruling.

**4. Footnote 40**

Omit 'paragraph 9-15(3)(b)'; substitute 'subsection 9-17(2)'.

**5. Footnote 41**

Omit the footnote; substitute:

<sup>41</sup> See Goods and Services Tax Ruling GSTR 2012/2 which, in respect of non-profit bodies and the application of subsection 9-17(2), discusses gifts at paragraphs 69 to 83.

**6. Paragraph 168**

Omit the paragraph and footnotes.

**7. Paragraph 169**

Omit the paragraph and footnote.

**8. Footnote 59**

Omit the second sentence.

**9. Paragraph 172**

After the paragraph insert:

172A. The requirements for tax invoices and recipient created tax invoices (RCTIs) are the same whether monetary consideration, non-monetary consideration or a combination of both is used as the consideration from which the price is determined. For example, where there is non-monetary consideration, you may set out the price in money for the supply by showing the actual GST inclusive market value of the supply.<sup>63A</sup>

**10. Paragraph 216**

Omit 'sections 195-1 and 9-15'; substitute 'sections 9-15 and 9-17'.

**11. Paragraph 228**

Omit the words 'Section 70 of the *Taxation Administration Act 1953*'; substitute 'Section 382-5 of Schedule 1 to the *Taxation Administration Act 1953*'.

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<sup>63A</sup> See Goods and Services Tax Ruling GSTR 2013/1 *Goods and services tax: tax invoices* for an explanation of the requirements for a tax invoice and an RCTI.

**12. Related Rulings/Determinations**

Omit:

- GSTR 1999/1
- GSTR 2000/11
- GSTR 2000/17

Insert:

- GSTR 2012/2
- GSTR 2013/1
- TR 2006/10

**13. Legislative references**

Omit:

- ANTS(GST)A99 9-10(1)(b)
- ANTS(GST)A99 9-15(3)(b)
- ANTS(GST)A99 54-50
- ANTS(GST)A99 54-50(1)
- TAA 1953 37
- TAA 1953 70
- ANTS GST Regulations 29-70.01 or 29-70.02

Insert:

- ANTS(GST)A99 9-17
- ANTS(GST)A99 9-17(2)
- TAA 1953 Sch1 105-60
- TAA 1953 Sch1 382-5

This Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.

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**Commissioner of Taxation**

6 November 2013

ATO references

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