



## Addendum

### Goods and Services Tax Ruling

#### Goods and services tax: apportioning the consideration for a supply that includes taxable and non-taxable parts

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2001/8 to:

- reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/20 *Goods and services tax: commercial residential premises*;
- reflect the following changes to the *A New Tax System (Goods and Services Tax) Act 1999*:
  - the substitution of the term 'community care' with the term 'home care' in section 38-30 by the *Aged Care (Living Longer Living Better) Act 2013*, effective from 1 August 2013, and
  - the insertion of section 38-38 by the *Tax Laws Amendment (2013 Measures No. 2) Act 2013*, which applies to supplies made on or after 1 July 2013.

#### **GSTR 2001/8 is amended as follows:**

##### **1. Footnote 37**

Omit the third sentence; substitute 'See Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises* at paragraphs 40 to 45.'

##### **2. Paragraph 105**

(a) Omit from the first sentence the words 'community care'; substitute 'home care'.

(b) After the first sentence; insert footnote 55B:

<sup>55B</sup> Gilda's client is not a participant in the National Disability Insurance Scheme. Therefore the supplies made by Gilda to the client are not GST-free under section 38-38.

##### **3. Related rulings/determinations**

Insert 'GSTR 2012/5'.

# GSTR 2001/8

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## 4. Legislative References

Omit:

- ANTS(GST)R99 29-70.01
- ANTS(GST)R99 29-70.01(6)

Insert:

- ANTS(GST)A99 38-38

This Addendum applies both before and after its date of issue, subject to the commencement and application provisions of each amending Act to which it refers and the issue date of Goods and Services Tax Ruling GSTR 2012/5.

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**Commissioner of Taxation**

19 March 2014

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ATO references

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