


GSTR 2002/3A4 - Addendum - Goods and services tax: prizes

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Addendum

Goods and Services Tax Ruling

Goods and services tax: prizes

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2002/3 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 2002/3 is amended as follows:

1. Paragraphs 8 to 8B

Omit the paragraphs; substitute:

8. 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).

8A. Changes made to this Ruling by Addenda that issued on 11 July 2007, 18 June 2008, 18 August 2010 and 31 October 2012 have been incorporated into this version of the Ruling.^{1A}

2. Related Rulings/Determinations

Omit 'GSTR 1999/1'; substitute 'TR 2006/10'.

3. Legislative references

(a) Omit:

- TAA 1953 Sch 1 105-60

(b) Insert:

- TAA 1953 Sch 1 Div 358

^{1A} Refer to each Addendum to see how that Addendum amends this Ruling.

GSTR 2002/3

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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