

GSTR 2002/6A4 - Addendum - Goods and services tax: exports of goods, items 1 to 4 of the table in subsection 38-185 (1) of the A New Tax System (Goods and Services Tax) Act 1999

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Addendum

Goods and Services Tax Ruling

Goods and Services Tax: Exports of goods, items 1 to 4A of the table in subsection 38-185(1) of the *A New Tax System (Goods and Services Tax) Act 1999*

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953* (TAA). It amends Goods and Services Tax Ruling GSTR 2002/6 to reflect an amendment to paragraph 382-5(1)(b) of Schedule 1 to the TAA by *Indirect Tax laws Amendment (Assessment) Act 2012* which came into effect on 1 July 2012.

GSTR 2002/6 is amended as follows:

1. Paragraph 295A

- (a) In the second sentence after 'TAA 1953' insert ', as amended for self-assessment applicable to tax periods that start on or after 1 July 2012'.
- (b) In point (b) omit 'retain those records for at least 5 years after the completion of the transactions or acts to which they relate.' Substitute 'retain those records for the longest of:
 - (i) 5 years after the completion of the transactions or acts to which they relate; and
 - (ii) the period of review for any assessment of an assessable amount to which those records, transactions or acts relate; and
 - (iii) if such an assessment has been amended under Subdivision 155-B – the period of 4 years mentioned in paragraph 155-70(2)(a) (which provides for a refreshed period of review) that applies to the latest such amendment.^{60A}

^{60A} Paragraph 382-5(1)(b) of Schedule 1 to the TAA 1953 formerly read: '(b) retain those records for at least 5 years after the completion of the transactions or acts to which they relate'.

2. Legislative references

Insert:

- TAA 1953 Sch 1 Subdiv 155-B
- TAA 1953 Sch1 155-70(2)(a)
- TAA 1953 Sch1 382-5(1)(b)

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation

17 April 2013

ATO references

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ATOlaw topic: Goods and Services Tax ~~ Imports and exports ~~
exports
Goods and Services Tax ~~ International services ~~
supplies used or enjoyed outside Australia