


GSTR 2003/12A2 - Addendum - Goods and services tax: when consideration is provided and received for various payment instruments and other methods of payment

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Addendum

Goods and Services Tax Ruling

Goods and services tax: when consideration is provided and received for various payment instruments and other methods of payment

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2003/12 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 2003/12 is amended as follows:

1. Paragraphs 8 and 9

Omit the paragraphs including the note; 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).

Note 1: The Addendum to this Ruling that issued on 11 July 2007, explains our view of the law as it applied from 1 July 2007.

Note 2: The Addendum to this Ruling that issued on 31 October 2012, explains our view of the law as it applied from 1 July 2010.

2. Footnote 4

Omit 'GSTR 2000/17'; substitute "GSTR 2011/D1".

3. Footnote 7

Omit 'GSTR 2000/17'; substitute "GSTR 2011/D1".

GSTR 2003/12

4. Related Rulings/Determinations

Omit 'GSTR 1999/1; GSTR 2000/17'; substitute 'TR 2006/10; GSTR 2011/D1'.

5. Legislative references

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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cash basis versus non-cash basis accounting
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