


# ***GSTR 2003/12A3 - 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

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### 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:

- reflect the amendments to the *A New Tax System (Goods and Services Tax) Act 1999 (GST Act)* which were made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*. In particular it reflects the amendment that inserted section 9-17 into the GST Act. Section 9-17 contains exclusions from the meaning of 'consideration' formerly contained in subsection 9-15(3). Section 9-17 is now also referred to in the definition of 'consideration' as defined by section 195-1. The amendments apply to payments made on or after 1 July 2012.
- update references to legislation and relevant rulings that have issued since this Determination was issued.

#### **GSTR 2003/12 is amended as follows:**

##### **1. Paragraph 8**

Omit the paragraph and Notes; insert:

8. 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).

**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.

# GSTR 2003/12

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**Note 3:** The Addendum to this Ruling that issued on 28 August 2013, explains our view of the law as it applied from 1 July 2012.

**2. Paragraph 13**

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

**3. Footnote 4**

Omit 'GSTR 2011/D1', substitute 'GSTR 2013/1'

**4. Footnote 7**

Omit 'GSTR 2011/D1', substitute 'GSTR 2013/1'

**5. Footnote 18**

Omit 'Subsection 9-15(3)' substitute 'Subsection 9-17(1)'.

**6. Paragraph 56**

Omit 'subsection 9-15(3)'; substitute 'sections 9-15 and 9-17'.

**7. Related Rulings and determinations**

Omit 'GSTR 2011/D1', substitute 'GSTR 2013/1'.

**8. Legislative References**

Omit:

- ANTS(GST)A99 9-15(3)

Insert:

- ANTS(GST)A99 9-17(1)

This Addendum applies on and from 1 July 2012.

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**Commissioner of Taxation**

28 August 2013

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~  
cash basis versus non-cash basis accounting  
Goods and Services Tax ~~ General rules and concepts ~~  
consideration  
Goods and Services Tax ~~ Miscellaneous rules ~~  
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