

GSTR 2003/5A2 - Addendum - Goods and services tax: vouchers

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Addendum

Goods and Services Tax Ruling Goods and Services Tax: Vouchers

This Addendum amends Goods and Services Tax Ruling GSTR 2003/5 to reflect amendments to Subdivision 153-B of *A New Tax System (Goods and Services Tax) Act 1999* contained in *Tax Laws Amendment (2009 GST Administration Measures) Act 2010*.

These changes apply to tax periods starting on or after 1 July 2010.

GSTR 2003/5 is amended as follows:

1. Paragraph 158F

- (a) Omit 'agents'; substitute 'intermediaries'.
- (b) Omit 'agent's'; substitute 'intermediary's'.

2. Paragraph 159

Omit all occurrences of 'agent'; substitute 'intermediary'.

3. Paragraph 160

- (a) Omit both occurrences of 'agent's'; substitute 'intermediary's'.
- (b) Omit 'agent'; substitute 'intermediary'.

4. Paragraph 161

- (a) Omit all occurrences of 'agent'; substitute 'intermediary'.
- (b) Omit 'agent's'; substitute 'intermediary's'.

5. Paragraph 165

- (a) Omit 'agent's'; substitute 'intermediary's'.
- (b) Omit 'agent'; substitute 'intermediary'.

This Addendum applies on and from 1 July 2010.

GSTR 2003/5

Commissioner of Taxation

18 August 2010

ATO references

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