GSTR 2003/7A2 - Addendum - Goods and services tax: what do the expressions 'directly connected with goods or real property' and 'a supply of work physically performed on goods' mean for the purposes of subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999?

This cover sheet is provided for information only. It does not form part of GSTR 2003/7A2 - Addendum - Goods and services tax: what do the expressions 'directly connected with goods or real property' and 'a supply of work physically performed on goods' mean for the purposes of subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999?

Uriew the consolidated version for this notice.

GSTR 2003/7

Page 1 of 2

Addendum

Goods and Services Tax Ruling

Goods and services tax: what do the expressions 'directly connected with goods or real property' and 'a supply of work physically performed on goods' mean for the purposes of subsection 38-190(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*. It amends Goods and Services Tax Ruling GSTR 2003/7 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 2003/7 is amended as follows:

1. Paragraph 5 and 6

Omit the paragraph; substitute:

5. 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).

2. Related Rulings/Determinations

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

3. Legislative references

- (a) Omit:
 - TAA 1953 37
- (b) Insert:
 - TAA 1953 Sch 1 Div 358

GSTR 2003/7

Page 2 of 2

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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ATOlaw topic: Goods and Services Tax ~~ International services ~~

supplies used or enjoyed outside Australia