

***GSTR 2003/8A3 - Addendum - Goods and services tax: supply of rights for use outside Australia - subsection 38-190(1), item 4, paragraph (a) and subsection 38-190(2)***

! This cover sheet is provided for information only. It does not form part of *GSTR 2003/8A3 - Addendum - Goods and services tax: supply of rights for use outside Australia - subsection 38-190(1), item 4, paragraph (a) and subsection 38-190(2)*

! View the [consolidated version](#) for this notice.



## Addendum

---

### Goods and Services Tax Ruling

Goods and services tax: supply of rights for use outside Australia – subsection 38-190(1), item 4, paragraph (a) and subsection 38-190(2)

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2003/8 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 2003/8 is amended as follows:**

**1. Paragraph 7**

Omit the paragraph; substitute:

7. 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 2000/11'; substitute 'TR 2006/10; GSTR 2012/2'.

This Addendum applies on and from 1 July 2010.

---

**Commissioner of Taxation**

31 October 2012

---

ATO references

NO: 1-409EPDL

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax -- General rules and concepts -- supplies connected with Australia

# **GSTR 2003/8**

---

Goods and Services Tax -- International services --  
supplies of rights