


# ***GSTR 2003/9A3 - Addendum - Goods and services tax: financial acquisitions threshold***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: financial acquisitions threshold

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2003/9 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 2003/9 is amended as follows:**

##### **1. Paragraphs 4 to 5A**

Omit the paragraphs; substitute:

4. 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).

5. Changes made to this Ruling by Addenda that issued on 2 July 2008, 30 July 2008 and 31 October 2012 have been incorporated into this version of the Ruling.<sup>1A</sup>

##### **2. Related Rulings/Determinations**

Insert 'TR 2006/10'.

##### **3. Legislative references**

(a) Omit:

- TAA 1953 37
- TAA 1953 Sch 1 105-60

(b) Insert:

- TAA 1953 Sch 1 Div 358

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<sup>1A</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

# GSTR 2003/9

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This Addendum applies on and from 1 July 2010.

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## Commissioner of Taxation

31 October 2012

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### ATO references

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ATOlaw topic: Goods and Services Tax ~~ Financial supplies ~~ financial  
acquisitions threshold  
Goods and Services Tax ~~ Financial supplies ~~ reduced  
credit acquisitions