

GSTR 2004/4A4 - Addendum - Goods and services tax: assignment of payment streams including under a typical securitisation arrangement

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Addendum

Goods and Services Tax Ruling

Goods and services tax: assignment of payment streams including under a typical securitisation arrangement

This Addendum amends Goods and Services Tax Ruling GSTR 2004/4 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTR 2004/4 for amendments made to Subdivision 29-C.

The amendments to Subdivision 29-C are in relation to tax invoices and apply to tax periods starting on or after 1 July 2010.

This Addendum also makes further minor amendments to GSTR 2004/4 to correct other minor technical changes and to update the references section of GSTR 2004/4.

GSTR 2004/4 is amended as follows:

1. Date of effect – paragraph 9

After the paragraph; insert:

9A. Changes made to this Ruling by Addenda that issued on 30 May 2007, 22 February 2012, 31 October 2012 and 8 May 2013 have been incorporated into this version of the Ruling.^{1A}

2. Footnote 11

Omit the footnote; substitute:

¹¹ See *Conveyancing Act 1919* (NSW) section 12; *Property Law Act 1974* (QLD) sections 199 and 200; *Law of Property Act 1936* (SA) section 15; *Conveyancing and Law of Property Act 1884* (Tas) section 86; *Property Law Act 1958* (Vic) section 134; *Property Law Act 1969* (WA) section 20; *Civil Law (Property) Act 2006* (ACT) section 205 and *Law of Property Act 2000* (NT) section 182.

^{1A} Refer to each Addendum to see how that Addendum amends this Ruling.

3. Footnote 38

Omit footnote; substitute:

³⁸ Paragraph 29-70(1)(a)

4. Paragraph 64

- (a) Omit 'valid' from the first sentence.
- (b) After 'For example' insert a comma.

5. Footnote 40

Omit footnote; substitute:

⁴⁰ See paragraph 111 of GSTR 2013/1.

6. Footnote 64

Omit footnote; substitute:

⁶⁴ See paragraph 1 of GSTD 2006/6.

7. Footnote 65

Omit footnote; substitute:

⁶⁵ Paragraphs 9-20(1)(a), (b) and (c).

8. Footnote 66

Omit footnote.

9. Related Rulings/Determinations

Omit:

GSTD 2000/8

Insert:

GSTD 2006/6
GSTR 2013/1

10. Legislative references

Omit:

- ANTS(GST)A99 29-70
- Law of Property (Miscellaneous Provisions) Ordinance 1958 (ACT) 3

Insert:

- ANTS(GST)A99 29-70(1)(a)
- ANTS(GST)A99 9-20(1)(a)

- ANTS(GST)A99 9-20(1)(b)
- ANTS(GST)A99 9-20(1)(c)
- Civil Law (Property) Act 2006 (ACT) 205
- Law of Property Act 2000 (NT) 182

This Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.

Commissioner of Taxation

8 May 2013

ATO references

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