


# ***GSTR 2005/1A1 - Addendum - Goods and services tax: the GST implications of the purchase of fuel using a fuel card***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: the GST implications of the purchase of fuel using a fuel card

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2005/1 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 2005/1 is amended as follows:**

##### **1. Paragraphs 7 and 8**

Omit the paragraphs; 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 1999/1'; substitute 'TR 2006/10'.

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

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

# GSTR 2005/1

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Page 2 of 2

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## ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~  
entitlement to input tax credits  
Goods and Services Tax ~~ General rules and concepts ~~  
invoices  
Goods and Services Tax ~~ Rules for entity types ~~  
partnerships  
Goods and Services Tax ~~ General rules and concepts ~~  
tax invoices