


GSTR 2006/2A - Addendum - Goods and services tax: deposits held as security for the performance of an obligation

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Addendum

Goods and Services Tax Ruling

Goods and services tax: deposits held as security for the performance of an obligation

This Addendum amends Goods and Services Tax Ruling GSTR 2006/2 to reflect the amendments to the A New Tax System (Goods and Services Tax) Regulations 1999 resulting from the commencement of the A New Tax System (Goods and Services Tax) Amendment Regulations 2007 (No. 1). This Legislative Instrument changes the threshold amount for the requirement to issue a tax invoice from 1 July 2007.

GSTR 2006/2 is amended as follows:

1. Paragraph 161

Omit '\$55'; substitute '\$82.50'.

2. Footnote 74

(a) Omit '\$50'; substitute '\$75'.

(b) Omit '\$55'; substitute '\$82.50'.

3. Footnote 75

Omit '\$55'; substitute '\$82.50'.

This Addendum explains our view of the law as it applied from 1 July 2007. You can rely upon this Addendum on and from its date of issue for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the ruling this Addendum amends), you are protected in respect of what you have done up to the date of issue of this Addendum.

GSTR 2006/2

Commissioner of Taxation

11 July 2007

ATO references

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ATOlaw topic: Goods and Services Tax ~~ Miscellaneous rules ~~
security deposits
Goods and Services Tax ~~ Special rules ~~ deposits