


# ***GSTR 2006/5A2 - Addendum - Goods and services tax: meaning of 'Commonwealth, a State or a Territory'***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: meaning of 'Commonwealth, a State or a Territory'

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2006/5 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 2006/5 is amended as follows:**

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

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).

4A. The Addendum to this Ruling that issued on 28 March 2012 explains the Commissioner's view of the law as it applied before and after its date of issue. You can rely on this Addendum from its date of issue (28 March 2012) for the purposes of section 357-60 of Schedule 1 to the Taxation Administration Act 1953.

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

Insert:

*Related Rulings/Determinations:*  
TR 2006/10

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

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 357-60

# GSTR 2006/5

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- TAA 1953 Sch 1 Div 358

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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