


# ***GSTR 2006/9A - Addendum - Goods and services tax: supplies***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: supplies

This Addendum amends Goods and Services Tax Ruling GSTR 2006/9 to correct an error in one diagram of the Ruling and an ambiguity in another paragraph of the Ruling.

**GSTR 2006/9 is amended as follows:**

**1. Paragraph 202**

- (a) In the diagram omit 'A', substitute 'A Hospital'.
- (b) In the diagram omit 'D Hospital' substitute 'D Service Provider'.

**2. Paragraph 269**

Omit the paragraph; substitute:

269. The Bus Company decides to offer school trips at a student fare. Later, to provide temporary assistance to families in the locality during a period of prolonged drought, the Department decides to pay for such school trips supplied by the Bus Company to students for a period of 12 months. Rather than reimburse the families for the fares, the Department issues swipe cards to students and card readers to the Bus Company. The Bus Company submits a monthly claim to the Department based on the number of passengers recorded by the swipe card reader. The formula agreed for payment is (the student fare for school transport supplied by the Bus Company  $\times$  the number of school trips swiped in the previous month).

This Addendum explains our view of the law as it applied from 1 July 2000. 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.

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**Commissioner of Taxation**

6 December 2006

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ATO references

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