


# ***GSTR 2009/3A1 - Addendum - Goods and services tax: cancellation fees***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: cancellation fees

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2009/3 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 2009/3 is amended as follows:**

##### **1. Paragraph 7**

Omit the paragraph; 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 Sch 1 105-60

(b) Insert:

- 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

# GSTR 2009/3

NO: 1-409EPDL  
ISSN: 1443-5160  
ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~  
taxable supplies  
Goods and Services Tax ~~ General rules and concepts ~~  
adjustment events  
Goods and Services Tax ~~ General rules and concepts ~~  
consideration  
Goods and Services Tax ~~ General rules and concepts ~~  
mixed supplies  
Goods and Services Tax ~~ General rules and concepts ~~  
supply  
Goods and Services Tax ~~ Health ~~ medical services  
Goods and Services Tax ~~ International services ~~  
supplies used or enjoyed outside Australia  
Goods and Services Tax ~~ International services ~~  
supplies to non-residents outside Australia  
Goods and Services Tax ~~ Miscellaneous rules ~~  
payment of taxes, fees and charges  
Goods and Services Tax ~~ Miscellaneous rules ~~  
security deposits  
Goods and Services Tax ~~ Education ~~ other issues