



# ***GSTR 2009/3A3 - 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:

- reflect the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) which were made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*. In particular it reflects the amendment that inserted section 9-17 into the GST Act. Section 9-17 contains exclusions from the meaning of 'consideration' formerly contained in subsection 9-15(3). Section 9-17 is now also referred to in the definition of 'consideration' as defined by section 195-1. The amendments apply to payments made on or after 1 July 2012.
- update references to legislation and relevant rulings that have issued since the Ruling was issued.

#### **GSTR 2009/3 is amended as follows:**

##### **1. Date of Effect (Paragraph 7)**

Omit the text; substitute:

7. This Ruling explains the Commissioner's view of the law as it applied from 1 July 2000 (subject to the following notes). You can rely upon this Ruling on and from its date of issue for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the *Taxation Administration Act 1953* (as applicable).

##### **2. Paragraph 7A**

Omit the paragraph; substitute:

7A. Changes made to this Ruling by Addenda that issued on 31 October 2012, 28 August 2013 and 18 September 2013 have been incorporated into this version of the Ruling.<sup>4A</sup>

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<sup>4A</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

# GSTR 2009/3

**Note:** The Addendum to this Ruling that issued on 18 September 2013 applies both before and after its date of issue. You can rely upon this Addendum on and from its date of issue for the purpose of section 357-60 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 public Ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of the Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the earlier ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of the Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the earlier ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

### 3. Footnote 5

After '9-15'; insert ', 9-17'.

### 4. Paragraph 94

Omit 'section 9-15'; substitute 'sections 9-15 and 9-17'.

### 5. Paragraph 102

After '9-15'; insert ', 9-17'.

### 6. Legislative References

Insert:

- ANTS(GST)A 1999 9-17
- TAA 1953 Sch 1 357-60

This Addendum applies on and from 1 July 2012.

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**Commissioner of Taxation**

18 September 2013

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ATO references

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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