

# ***GSTR 2013/2EC - Compendium***

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This edited version of the Compendium of Comments is not intended to be relied upon. It provides no protection from primary tax, penalties, interest or sanctions for non-compliance with the law.

Page status: **not legally binding**

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## **Ruling Compendium – GSTR 2013/2**

This is a compendium of responses to the issues raised by external parties to draft Goods and Services Tax Ruling GSTR 2013/D1 – *adjustment notes*

This compendium of comments has been edited to maintain the anonymity of entities that commented on the draft ruling.

### **Summary of issues raised and responses**

| <b>Issue No.</b> | <b>Issue raised</b>   | <b>ATO Response/Action taken</b>  |
|------------------|---|---|
| 1                | <b>Retrospective application date of the Ruling.</b><br>The draft Ruling is intended to apply from 1 July 2010. On the basis that adjustment notes would have been issued during the period since 1 July 2010, we consider that having a retrospective application date may potentially cause administrative issues for taxpayers and therefore request a prospective application date of 1 July 2013. This will allow taxpayers to have fair warning of any changes to the ATO's administration of adjustment notes stemming from this draft Ruling. | Agreed. The date of effect for the final Ruling is the date of publication.<br><br>GSTR 2000/1 is withdrawn on the same date as the new ruling is published. Therefore, taxpayers can still rely on GSTR 2000/1 up to the date of its withdrawal. |