

# ***CR 2013/39A1 - Addendum - Goods and services tax: the GST treatment of fees and charges imposed by NSW councils in relation to water, sewerage and drainage supplies***

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## Addendum

### Class Ruling

#### Goods and services tax: the GST treatment of fees and charges imposed by NSW councils in relation to water, sewerage and drainage supplies

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2013/39 to take into account additional information provided by the applicant.

#### Class Ruling 2013/39 is amended as follows:

##### 1. Paragraph 20, table

##### (a) Omit the row

Miscellaneous sewer service charges	High pressure sewer cleaning charge, camera (CCTV) inspection of sewer pipes, sewer vent relocation, raise boundary riser to surface, physically locate sewer main on ground, smoke testing, clearing sewer chokes, foaming of mains. Includes working time charged per hour or per klm	Taxable – Section 9-5 Supply of services
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##### Substitute

Miscellaneous sewer service charges	High pressure sewer cleaning charge, camera (CCTV) inspection of sewer pipes, sewer vent relocation, raise boundary riser to surface, smoke testing, clearing sewer chokes, foaming of mains. Includes working time charged per hour or per klm	GST-free – Section 38-290 Item 5 Sewerage Appendix 2 of GSTR 2000/25 where the service occurs up to and including the point of supply.
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**CR 2013/39**

## (b) Omit the row

Water main location service	Fee to locate water main	GST free – Section 38-285 Item 4 Water Appendix 2 of GSTR 2000/25
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## Substitute

Water or sewer main location service	Fee to locate water or sewer main	GST-free-Section 38-285 or 38-290 Water or Sewerage – Item 4 of Water Appendix 2 or Item 4 Sewerage appendix 2 of GSTR 2000/25 where the service is in for connection and occurs up to and including the point of supply.
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## (c) Omit the row

Application fee for approval to disconnect from council's water supply system Water Supply Special Rate or Charge		GST free – Section 38 285 Paragraph 24 of GSTR 2000/25
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## Substitute

Application fee for approval to disconnect from council's water supply system		GST free – Section 38 285 Paragraph 24 of GSTR 2000/25
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This Addendum applies on and from 1 July 2013.

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**Commissioner of Taxation**

2 October 2013

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## ATO references

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