

GSTD 2000/11A1 - Addendum - Goods and services tax: is the supply of commercial pilot training GST-free as an education course under section 38-85 of the A New Tax System (Goods and Services Tax Act) 1999 (the GST Act)?

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Addendum

Goods and Services Tax Determination

Goods and services tax: is the supply of commercial pilot training GST-free as an education course under section 38-85 of the *A New Tax System (Goods and Services Tax Act) 1999* (the GST Act)?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2000/11 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.

GSTD 2000/11 is amended as follows:

1. Date of Effect

Omit the paragraph immediately following 'Date of Effect' heading; substitute:

This Determination applies [to tax periods commencing] both before and after its date of issue. However, this Determination 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 Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2. Related Rulings/Determinations

Insert:

Related Rulings/Determinations:
TR 2006/10

3. Legislative references

Insert:

- TAA 1953 Sch 1 Div 358

GSTD 2000/11

Page 2 of 2

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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ATOlaw topic: Goods and Services Tax ~~ Education ~~ other education courses