


***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)?***

 This cover sheet is provided for information only. It does not form part of *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

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### 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

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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

NO: 1-409EPDL

ISSN: 1443-5179

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