GSTD 2000/5A1 - Addendum - Goods and services tax: when is a supply of food, in terms of paragraph 38-3(1)(a) of the A New Tax System (Goods and Services Tax) Act 1999, 'for consumption on the premises from which it is supplied'?

• This cover sheet is provided for information only. It does not form part of *GSTD 2000/5A1* - Addendum - Goods and services tax: when is a supply of food, in terms of paragraph 38-3(1)(a) of the A New Tax System (Goods and Services Tax) Act 1999, 'for consumption on the premises from which it is supplied'?

Uiew the consolidated version for this notice.



Australian Government

Australian Taxation Office

Goods and Services Tax Determination

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Addendum

Goods and Services Tax Determination

Goods and services tax: when is a supply of food, in terms of paragraph 38-3(1)(a) of the *A New Tax System* (Goods and Services Tax) Act 1999, 'for consumption on the premises from which it is supplied'?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2000/5 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 2000/5 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 'TR 2006/10'.

3. Legislative references

Insert:

- TAA 1953 Sch 1 Div 358

Goods and Services Tax Determination

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This Addendum applies on and from 1 July 2010.

Commissioner of Taxation 31 October 2012

ATO referencesNO:1-409EPDLISSN:1443-5179ATOlaw topic:Goods and Services Tax ~~ Food ~~ human consumption
Goods and Services Tax ~~ Food ~~ premises