


GSTD 2001/1A1 - Addendum - Goods and services tax: what is the GST treatment of the administration levy paid by parents and carers to a Family Day Care Scheme and Child Care Benefits (CCB) paid to carers by a Family Day Care Scheme on behalf of parents?

 This cover sheet is provided for information only. It does not form part of *GSTD 2001/1A1 - Addendum - Goods and services tax: what is the GST treatment of the administration levy paid by parents and carers to a Family Day Care Scheme and Child Care Benefits (CCB) paid to carers by a Family Day Care Scheme on behalf of parents?*

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Addendum

Goods and Services Tax Determination

Goods and services tax: what is the GST treatment of the administration levy paid by parents and carers to a Family Day Care Scheme and Child Care Benefits (CCB) paid to carers by a Family Day Care Scheme on behalf of parents?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2001/1 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 2001/1 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 2001/1

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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 ~~ Child care

Goods and Services Tax ~~ Miscellaneous rules ~~ payment of taxes, fees and charges