


GSTD 2002/5A2 - Addendum - Goods and services tax: is a token of appreciation given to a speaker consideration for the supply of the speaking services?

 This cover sheet is provided for information only. It does not form part of *GSTD 2002/5A2 - Addendum - Goods and services tax: is a token of appreciation given to a speaker consideration for the supply of the speaking services?*

 View the [consolidated version](#) for this notice.



Addendum

Goods and Services Tax Determination

Goods and services tax: is a token of appreciation given to a speaker consideration for the supply of the speaking services?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2002/5 to reflect the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) which were made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*. In particular it reflects the amendment that inserted section 9-17 into the GST Act. Section 9-17 contains exclusions from the meaning of 'consideration' formerly contained in subsection 9-15(3). Section 9-17 is now also referred to in the definition of 'consideration' as defined by section 195-1. The amendments apply to payments made on or after 1 July 2012.

GSTD 2002/5 is amended as follows:

1. Footnote 5

Omit the footnote; substitute:

5. Subsection 9-17(2). See also GSTR 2012/2 at paragraphs 69 to 83 and paragraphs 104 to 114.

2. Reference section

(a) Related Rulings

Omit: 'GSTR 2000/11', substitute: 'GSTR 2012/2'

(b) Legislative reference

Omit:

- ANTS(GST)A 1999 9-15(3)(b)

Substitute:

- ANTS(GST)A 1999 9-17(2)

GSTD 2002/5

Page 2 of 2

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation

21 August 2013

ATO references

NO: 1-4X1A7R0

ISSN: 1443-5179

ATOlaw topic: Goods and Services Tax ~~ General rules and
concepts ~~ consideration