

***GSTD 2004/4A1 - Addendum - Goods and services tax: can consideration for a supply be provided or received without transferring money (such as where the parties only make book entries recording their agreement that the supply is paid for)?***

! This cover sheet is provided for information only. It does not form part of *GSTD 2004/4A1 - Addendum - Goods and services tax: can consideration for a supply be provided or received without transferring money (such as where the parties only make book entries recording their agreement that the supply is paid for)?*

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



---

## Addendum

---

### **Goods and Services Tax Determination**

Goods and services tax: can consideration for a supply be provided or received without transferring money (such as where the parties only make book entries recording their agreement that the supply is paid for)?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2004/4 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 2004/4 is amended as follows:**

##### **1. Paragraphs 35 and 36**

Omit the paragraphs; substitute:

35. 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**

Omit 'GSTR 1999/1'; substitute 'TR 2006/10'.

##### **3. Legislative references**

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

# GSTD 2004/4

---

Page 2 of 2

---

This Addendum applies on and from 1 July 2010.

---

**Commissioner of Taxation**

31 October 2012

---

ATO references

NO: 1-409EPDL

ISSN: 1443-5179

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