GSTD 2006/1A1 - Addendum - Goods and services tax: is a payment from a non-resident car manufacturer to an Australian distributor under an offshore warranty chargeback arrangement subject to GST?

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Addendum

Goods and Services Tax Determination

Goods and services tax: is a payment from a non-resident car manufacturer to an Australian distributor under an offshore warranty chargeback arrangement subject to GST?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2006/1 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 2006/1 is amended as follows:

1.   Paragraphs 33 and 34

Omit the paragraphs; substitute:

> 33.   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

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation
31 October 2012