


***GSTD 2006/1A2 - 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 It amends Goods and Services Tax Determination GSTD 2006/1 to remove references to GSTD 2006/2 which is now withdrawn.

#### GSTD 2006/1 is amended as follows:

**1. Paragraph 3**

Omit the second sentence.

**2. Footnote 6**

Omit the footnote.

**3. Related Rulings/Determinations**

Omit ‘; GSTD 2006/2’.

This Addendum applies on and from 25 January 2017.

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#### Commissioner of Taxation

25 January 2017

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#### ATO references

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