### GSTD 2006/5A1 - Addendum - Goods and services tax: what are the results for GST purposes of barter exchanges engaging in the arrangement described in Taxpayer Alert TA 2005/4?

• This cover sheet is provided for information only. It does not form part of *GSTD 2006/5A1* - Addendum - Goods and services tax: what are the results for *GST* purposes of barter exchanges engaging in the arrangement described in Taxpayer Alert TA 2005/4?

Uiew the <u>consolidated version</u> for this notice.



Australian Government

Australian Taxation Office

Goods and Services Tax Determination

**GSTD 2006/5** 

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# Addendum

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

Goods and services tax: what are the results for GST purposes of barter exchanges engaging in the arrangement described in Taxpayer Alert TA 2005/4?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2006/5 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 2006/5 is amended as follows:

#### 1. Paragraphs 28 and 29

Omit the paragraphs; substitute:

28. 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'; insert 'TR 2006/10'.

#### 3. Legislative references

- (a) Omit:
  - TAA 1953 Sch 1 105-60
- (b) Insert:
  - TAA 1953 Sch 1 Div 358

Goods and Services Tax Determination

## GSTD 2006/5

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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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