


GSTD 2012/4A1 - Addendum - Goods and services tax: when is 'hospital treatment' for the purposes of section 38-20 of the A New Tax System (Goods and Services Tax) Act 1999 ?

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Addendum

Goods and Services Tax Determination

Goods and services tax: what is 'hospital treatment' for the purposes of section 38-20 of the *A New Tax System (Goods and Services Tax) Act 1999*?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953* (TAA). It amends Goods and Services Tax Determination GSTD 2012/4 to reflect amendments made to:

- the TAA on time limits on claiming refunds, and
- the TAA and *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) on restrictions on claiming refunds on overpaid GST.

GSTD 2012/4 is amended as follows:

1. Footnote 8

Omit '*A New Tax System (Goods and Services Tax Act 1999*'; substitute '*A New Tax System (Goods and Services) Tax Bill 1998*'.

2. Footnote 12

Omit the footnote; substitute:

¹² Entities have generally four years to claim a refund of overpaid GST. For tax periods starting before 1 July 2012, the entitlement to a refund expires 4 years after the end of the relevant tax period unless the entity notifies the Commissioner of their claim to the refund within that time period (see section 105-55 of Schedule 1 to the TAA). For tax periods starting on or after 1 July 2012, the entitlement expires four years from the day after the day that the Commissioner gives a notice of assessment (see section 155-35 of Schedule 1 to the TAA).

3. Footnote 13

Omit the footnote; substitute:

¹³ There are restrictions on claiming refunds of overpaid GST in certain circumstances. For overpaid GST relating to tax periods starting before 31 May 2014, see section 105-65 of Schedule 1 to the TAA. For overpaid GST relating to tax periods starting on or after 31 May 2014, see Division 142 of the GST Act.

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4. Legislative references

Omit:

- ANTS(GST)A 1999 38-7(2)(a)
- Health Insurance Act 1973 Part II
- Health Insurance Regulations 1975 -14

Insert:

- ANTS(GST)A 1999
- ANTS(GST)A 1999 Div 142
- TAA 1953
- TAA 1953 Sch 1 155-35
- Health Insurance Act 1973 Pt II
- Health Insurance Regulations 1975 14

This Addendum applies to tax periods starting on or after 31 May 2014.

Commissioner of Taxation

14 January 2015

ATO references

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