



GSTR 2000/13A2 - Addendum - Goods and services tax: accounting on a cash basis

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Addendum

Goods and Services Tax Ruling

Goods and services tax: accounting on a cash basis

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/13 to reflect the updated reference to an Accounting Standard.

GSTR 2000/13 is amended as follows:

1. Paragraph 74

Omit the last dot point; substitute:

- Accounting Standards AAS 6³³ and AASB 101,^{33A} which require companies to use the accrual basis.

This Addendum explains the Commissioner's view of the law as it applies on and from 1 January 2005. You can rely upon this Addendum on and from its date of issue for the purpose of the *Taxation Administration Act 1953*.

Commissioner of Taxation

29 February 2012

ATO references

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ATOlaw topic: Goods and Services Tax -- General rules and concepts --
cash basis verses non-cash basis accounting
Goods and Services Tax -- General rules and concepts --
other

³³ Accounting Policies, March 1999.

^{33A} Presentation of Financial Statements.