


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

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## Addendum

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### 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 6<sup>33</sup> and AASB 101,<sup>33A</sup> 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*.

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#### **Commissioner of Taxation**

29 February 2012

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#### 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

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<sup>33</sup> Accounting Policies, March 1999.

<sup>33A</sup> Presentation of Financial Statements.