


# ***GSTR 2000/37ER - Erratum - Goods and services tax: agency relationships and the application of the law***

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## Erratum to Addendum

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### **Goods and Services Tax Ruling**

#### Goods and services tax: agency relationships and the application of the law

An Addendum to GSTR 2000/37 issued on 26 March 2003. The Addendum was stated to apply from 1 July 2000, which was in error. The addendum only applies on a prospective basis, that is from 26 March 2003. This application date is reflected in the gazette notice of 26 March 2003.

**Omit the second paragraph:**

This addendum applies on and from 1 July 2000.

**and substitute:**

This addendum applies from 26 March 2003.

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**Commissioner of Taxation**

28 March 2003

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ATO references:

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