

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

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Erratum to Addendum

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.

Commissioner of Taxation

28 March 2003

ATO references:

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