



GSTR 2000/4ER - Erratum - Goods and services tax: appropriations

 This cover sheet is provided for information only. It does not form part of *GSTR 2000/4ER - Erratum - Goods and services tax: appropriations*

 View the [consolidated version](#) for this notice.



Erratum

Goods and Services Tax Ruling

Goods and services tax: appropriations

Replace the entire text at **Paragraph 9** with the following:

'A payment between government related entities is "specifically covered by an appropriation under an Australian law" if it has the following features:

- the payment is made by a government related entity to another government related entity; and
- the authority to make the payment is found in an Act or other instrument of a legislative character which appropriates moneys; and
- the payment is either:
 - covered by an appropriation that specifically deal with transactions between one government related entity and another, or
 - not part of a commercial transaction'.

Commissioner of Taxation

12 April 2000

ATO references:

NO T2000/4313

BO

ISSN: 1443 - 5160