


***GSTR 2000/5A1 - Addendum - Goods and services tax: payment of fees and commissions to insurance brokers and agents where the period of insurance cover begins before and ends on or after 1 July 2000***

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## Addendum

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### Goods and Services Tax Ruling

Goods and services tax: payment of fees and commissions to insurance brokers and agents where the period of insurance cover begins before and ends on or after 1 July 2000

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/5 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

#### **GSTR 2000/5 is amended as follows:**

**1. Paragraph 4**

Omit the paragraph; substitute:

4. This Ruling applies [to tax periods commencing] both before and after its date of issue. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

**2. Paragraph 11**

Omit 'GST'; substitute 'goods and services tax (GST)'.

**3. Related Rulings/Determinations**

Insert:

*Related Rulings/Determinations:*  
TR 2006/10

**4. Legislative references**

Insert:

- TAA 1953 Sch 1 Div 358

# GSTR 2000/5

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This Addendum applies on and from 1 July 2010.

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## Commissioner of Taxation

31 October 2012

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### ATO references

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ATOlaw topic: Goods and Services Tax ~~ Miscellaneous rules ~~  
progressive or periodic supplies  
Goods and Services Tax ~~ Insurance ~~ other  
Goods and Services Tax ~~ Transitional issues