GSTR 2000/7A1 - Addendum - Goods and Services Tax: transitional arrangements - supplies, including supplies of rights, made before 1July 2000 and the extent to which such supplies are taken to be made on or after 1 July 2000

Addendum

Goods and Services Tax Ruling

Goods and services tax: transitional arrangements - supplies, including supplies of rights, made before 1 July 2000 and the extent to which such supplies are taken to be made 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 2000/7 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 2000/7 is amended as follows:

1.   Paragraph 8

Omit the paragraph; substitute:

> 8.   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.   Related Rulings/Determinations:

Insert 'TR 2006/10'.

3.   Legislative references:

Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation
31 October 2012