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

• This cover sheet is provided for information only. It does not form part of 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

Uiew the consolidated version for this notice.

Australian Government



Australian Taxation Office

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



Page 2 of 2

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation 31 October 2012

ATO references

| NO: ISSN: | 1-409EPDL 1443-5160 |
|---------------|---|
| ATOlaw topic: | Goods and Services Tax ~~ Miscellaneous rules ~~ |
| | progressive or periodic supplies Goods and Services Tax ~~ Transitional issues |