


# ***GSTR 2001/3A3 - Addendum - Goods and services tax: GST and how it applies to supplies of fringe benefits***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: GST and how it applies to supplies of fringe benefits

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2001/3 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 2001/3 is amended as follows:**

##### **1. Paragraph 14**

Omit the paragraph including notes; substitute:

14. 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.

# GSTR 2001/3

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## ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~  
value of taxable supplies  
Goods and Services Tax ~~ Miscellaneous rules ~~ fringe  
benefits  
Goods and Services Tax ~~ Miscellaneous rules ~~  
reimbursement of employees etc