


# ***GSTR 2001/3A4 - Addendum - Goods and services tax: GST and how it applies to supplies of fringe benefits***

 This cover sheet is provided for information only. It does not form part of *GSTR 2001/3A4 - Addendum - Goods and services tax: GST and how it applies to supplies of fringe benefits*

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



## Addendum

---

### 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 reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/20 *Goods and services tax: commercial residential premises*.

#### **GSTR 2001/3 is amended as follows:**

**1. Paragraph 14**

Omit '[to tax periods commencing]'.

**2. Paragraph 35**

Omit the third sentence; substitute 'In some cases the supply of accommodation to an employee is an input taxed supply under section 40-35 and therefore subsection 9-75(3) is inapplicable.<sup>17A</sup>'.

**3. Related rulings/determinations**

Insert 'GSTR 2012/5; GSTR 2012/6; GSTR 2012/7'.

**4. Legislative references**

Insert:

- ANTS(GST)A 99 Div 87

This Addendum applies on and from 19 December 2012.

---

**Commissioner of Taxation**  
23 April 2014

---

<sup>17A</sup> See Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises*, Goods and Services Tax Ruling GSTR 2012/6 *Goods and services tax: commercial residential premises*, and Goods and Services Tax Ruling GSTR 2012/7 *Goods and services tax: long-term accommodation in commercial residential premises*.

# GSTR 2001/3

ATO references

NO:	1-5DSKN58
ISSN:	1443-5160
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

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).