


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

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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.^{17A}'.

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

^{17A} 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

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