



GSTR 2002/3A6 - Addendum - Goods and services tax: prizes

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Addendum

Goods and Services Tax Ruling

Goods and services tax: prizes

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2002/3 to:

- reflect the amendments to the *A New Tax System (Goods and Services Tax) Act 1999 (GST Act)* which were made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*. In particular it reflects the amendment that inserted section 9-17 into the GST Act. Section 9-17 contains exclusions from the meaning of 'consideration' formerly contained in subsection 9-15(3). Section 9-17 is now also referred to in the definition of 'consideration' as defined by section 195-1. The amendments apply to payments made on or after 1 July 2012.
- update the date of effect section of the Ruling.

GSTR 2002/3 is amended as follows:

1. Paragraph 5

Omit the text 'subdivision 38-H'; substitute 'section 38-270'.

2. Paragraph 8A

Omit '18 August 2010, 31 October 2012 and 8 May 2013' substitute '25 August 2010, 31 October 2012, 8 May 2013 and 28 August 2013'.

3. Paragraph 31

Omit 'section 9-15'; substitute 'sections 9-15 and 9-17'.

4. Heading before paragraph 58

Omit '*Paragraph 9-15(3)(a)*'; substitute '*Subsection 9-17(1)*'.

GSTR 2002/3

5. Paragraph 58

Omit text, substitute:

58. Subsection 9-17(1) is about consideration for a supply, where the supply is made on the exercise of a right or option already granted. Subsection 9-17(1) states:

'If a right or option to acquire a thing is granted, then:

- (a) the consideration for the supply of the thing on the exercise of the right or option is limited to any additional consideration provided either for the supply or in connection with the exercise of the right or option; or
- (b) if there is no such additional consideration – there is no consideration for the supply.....'

6. Paragraph 63

Omit 'Paragraph 9-15(3)(a)'; substitute 'Section 9-17(1)'.

7. Footnote 37

Omit the footnote; substitute 'Subsection 9-17(1)'.

8. Detailed contents List

Omit:

Additional consideration – Paragraph 9-15(3)(a) 58

Substitute:

Additional consideration – Subsection 9-17(1) 58

9. Legislative References

Omit;

- ANTS(GST)A99 9-15(3)(a)
- ANTS(GST)A99 Subdiv 38-H

Insert:

- ANTS(GST)A99 9-17
- ANTS(GST)A99 9-17(1)

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation

28 August 2013

ATO references

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gambling

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