


***GSTR 2002/6A6 - Addendum - Goods and Services Tax: Exports of goods, items 1 to 4A of the table in subsection 38-185(1) of the A New Tax System (Goods and Services Tax) Act 1999***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: Exports of goods, items 1 to 4A of the table in subsection 38-185(1) of the *A New Tax System (Goods and Services Tax) Act 1999*

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2002/6 to reflect amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* by the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016* in relation to subparagraphs 38-185(3)(f)(ii) and 38-185(4)(f)(ii).

This Addendum also makes further minor amendments to GSTR 2002/6 and updates the references section.

#### **GSTR 2002/6 is amended as follows:**

##### **1. Paragraph 10**

(a) Omit the paragraph including the Notes 1, 2, 3 and footnotes 1B and 1C; substitute:

10. This Ruling applies 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).

(b) After paragraph 10, insert:

10A. Changes made to this Ruling by Addenda that issued on 15 August 2007, 11 May 2011, 18 April 2012, 17 April 2013, 17 June 2015 and 23 November 2016 have been incorporated into this version of the Ruling.<sup>1A</sup>

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<sup>1A</sup> Refer to each Addendum to see how it is that the Addendum amends this Ruling.

## 2. Paragraph 67

Omit the words 'wine (within the meaning of the *A New Tax System (Wine Equalisation Tax) Act 1999* ('Wine Equalisation Tax'))' from subparagraph (f)(ii); substitute 'wine<sup>15AA</sup>'.

## 3. Paragraph 83A

Omit the words 'wine (within the meaning of the Wine Equalisation Tax Act)' from subparagraph (f)(ii); substitute 'wine<sup>17AA</sup>'.

## 4. Footnote 18

After the word 'of', insert 'Schedule 1 to'.

## 5. Paragraph 239

Omit the words 'wine (within the meaning of the Wine Equalisation Tax Act)' from subparagraph (f)(ii); substitute 'wine<sup>56AA</sup>'.

## 6. Footnote 58

Omit the words 'www.bep.gov.au or'.

## 7. Paragraph 278

Omit '38-185(d)'; substitute '38-185(3)(d)'.

## 8. Paragraph 295A

Omit the words 'refer to subsection 382-5(1) of the TAA 1953. Subsection 382-5(1) of the TAA 1953'; substitute 'refer to subsection 382-5(1) of Schedule 1 to the TAA 1953. Subsection 382-5(1) of Schedule 1 to the TAA 1953'.

## 9. Footnote 62A

After the first instance of the word 'of' insert 'Schedule 1 to'.

## 10. Related Rulings/Determinations

Insert 'TR 2006/10'.

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<sup>15AA</sup> See definition of 'wine' in section 195-1.

<sup>17AA</sup> See definition of 'wine' in section 195-1.

<sup>56AA</sup> See definition of 'wine' in section 195-1.

This Addendum applies on and from 1 October 2016.

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**Commissioner of Taxation**

23 November 2016

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ATO references

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