


# ***GSTR 2003/12A2 - Addendum - Goods and services tax: when consideration is provided and received for various payment instruments and other methods of payment***

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## Addendum

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### Goods and Services Tax Ruling

Goods and services tax: when consideration is provided and received for various payment instruments and other methods of payment

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2003/12 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 2003/12 is amended as follows:**

**1. Paragraphs 8 and 9**

Omit the paragraphs including the note; substitute:

8. 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).

**Note 1:** The Addendum to this Ruling that issued on 11 July 2007, explains our view of the law as it applied from 1 July 2007.

**Note 2:** The Addendum to this Ruling that issued on 31 October 2012, explains our view of the law as it applied from 1 July 2010.

**2. Footnote 4**

Omit 'GSTR 2000/17'; substitute "GSTR 2011/D1".

**3. Footnote 7**

Omit 'GSTR 2000/17'; substitute "GSTR 2011/D1".

# GSTR 2003/12

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## 4. Related Rulings/Determinations

Omit 'GSTR 1999/1; GSTR 2000/17'; substitute 'TR 2006/10; GSTR 2011/D1'.

## 5. Legislative references

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

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**Commissioner of Taxation**

31 October 2012

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### ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~  
cash basis versus non-cash basis accounting  
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