

GSTR 2003/4A2 - Addendum - Goods and services tax: stores and spare parts for international flights and voyages

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Addendum

Goods and Services Tax Ruling

Goods and services tax: stores and spare parts for international flights and voyages

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953* (TAA). It amends Goods and Services Tax Ruling GSTR 2003/4 to reflect the following changes made by *Indirect Tax Laws Amendment (Assessment) Act 2012* which came into effect on 1 July 2012:

- the introduction of the self assessment provisions in the TAA;
- the amendment to paragraph 382-5(1)(b) of the TAA; and
- the amendment to subsection 17-20(2) of the *A new Tax System (Goods and Services Tax) Act 1999*.

GSTR 2003/4 is amended as follows:

1. Paragraph 24

Omit the paragraph; substitute:

24. If suppliers of GST-free supplies treat their supplies as taxable when they lodge a BAS but later gain sufficient evidence to demonstrate that the supply is GST-free, the Commissioner may exercise the discretion to allow a refund of any overpaid GST: see Miscellaneous Taxation Ruling MT 2010/1.^{6A} If a supplier satisfies the refund requirements set out in MT 2010/1, the supplier can obtain a refund, by lodging a revised BAS⁷ or alternatively, in certain circumstances, may recover the overpaid amount in a later BAS.⁸

2. Footnote 7

Omit the footnote, substitute:

7. For tax periods that start on or after 1 July 2012 an assessment is made when the BAS is lodged. When entities lodge a revised BAS they are applying for an amendment.

^{6A} Miscellaneous Taxation Ruling MT 2010/1 *Miscellaneous tax: restrictions on GST refunds under section 105-65 of Schedule 1 to the Taxation Administration Act 1953*.

3. Footnote 8

Omit the footnote, substitute:

8. If the conditions specified in GSTE 2013/1 – Goods and Services Tax: Correcting GST Errors determination 2013 are met.

4. Paragraph 75

(a) Omit third sentence 'Section 70 of the *Taxation Administration Act 1953* provides (in part):' substitute: 'Subsection 382-5(1) of Schedule 1 to the *Taxation Administration Act 1953* provides:'.

(b) Omit:

'Keeping records of indirect tax transactions

(1) If you:

- (a) make a taxable supply, taxable importation, creditable acquisition or creditable importation; or
- (b) make a supply that is GST-free or input taxed; ...

you must:

- (c) keep records that record and explain all transactions and other acts you engage in that are relevant to that supply...; and
- (d) retain those records for at least 5 years after the completion of the transactions or acts to which they relate.'

Substitute:

'Records of transactions

(1) You must:

- (a) keep records that record and explain all transactions and other acts you engage in that are relevant to a supply, importation, acquisition, dealing, manufacture or entitlement to which this subsection applies; and
- (b) retain those records for the longest of:
 - (i) 5 years after the completion of the transactions or acts to which they relate; and
 - (ii) the period of review for any assessment of an assessable amount to which those records, transactions or acts relate; and

- (iii) if such an assessment has been amended under Subdivision 155-B – the period of 4 years mentioned in paragraph 155-70(2)(a) (which provides for a refreshed period of review) that applies to the latest such amendment.

5. Related Rulings/Determinations

- (a) Insert:
'MT 2010/1; GSTE 2013/1'
- (b) Omit:
'PSLA 2002/12'

6. Legislative References

Omit:

- TAA 1953 70:

Insert:

- TAA 1953 Sch 1 382-5(1)

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation

31 July 2013

ATO references

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