


# ***GSTR 2003/5A2 - Addendum - Goods and services tax: vouchers***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and Services Tax: Vouchers

This Addendum amends Goods and Services Tax Ruling GSTR 2003/5 to reflect amendments to Subdivision 153-B of *A New Tax System (Goods and Services Tax) Act 1999* contained in *Tax Laws Amendment (2009 GST Administration Measures) Act 2010*.

These changes apply to tax periods starting on or after 1 July 2010.

**GSTR 2003/5 is amended as follows:**

**1. Paragraph 158F**

- (a) Omit 'agents'; substitute 'intermediaries'.
- (b) Omit 'agent's'; substitute 'intermediary's'.

**2. Paragraph 159**

Omit all occurrences of 'agent'; substitute 'intermediary'.

**3. Paragraph 160**

- (a) Omit both occurrences of 'agent's'; substitute 'intermediary's'.
- (b) Omit 'agent'; substitute 'intermediary'.

**4. Paragraph 161**

- (a) Omit all occurrences of 'agent'; substitute 'intermediary'.
- (b) Omit 'agent's'; substitute 'intermediary's'.

**5. Paragraph 165**

- (a) Omit 'agent's'; substitute 'intermediary's'.
- (b) Omit 'agent'; substitute 'intermediary'.

This Addendum applies on and from 1 July 2010.

# GSTR 2003/5

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**Commissioner of Taxation**

18 August 2010

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ATO references

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