


# ***GSTR 2003/5A4 - 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 is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2003/5 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 references to legislation and relevant rulings that have issued since this Determination was issued.

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

##### **1. Date of Effect (Paragraph 5)**

Omit the paragraph; substitute:

5. This Ruling explains the Commissioner's view of the law as it applied from 1 July 2000. You can rely upon this Ruling on and from its date of issue for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the *Taxation Administration Act 1953* (TAA) (as applicable).

##### **2. Paragraph 6**

Omit the paragraph; substitute:

6. Changes made to this Ruling by the addenda that issued on 10 September 2008, 31 October 2012 and 21 August 2013 have been incorporated into this version of the Ruling.

### 3. Paragraph 6A

Omit the paragraph; substitute:

6A. You can rely on the changes made to the Ruling by the Addendum issued on 10 September 2008 for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the TAA (as applicable) on and from the date of issue of the Addendum.

6B. You can rely on the changes made to the Ruling by the Addendum issued on 21 August 2013 for the purposes of section 357-60 of Schedule 1 to the TAA on and from the date of issue of the Addendum.

6C. If the addenda conflict with a previous private ruling that you have obtained or a previous public ruling, the relevant Addendum prevails. However, if you have relied on a previous ruling (including the public ruling that the addenda amends), you are protected in respect of what you have done up to the date of issue of the addenda or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the previous ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of the relevant Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the previous ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

### 4. Paragraph 52

Omit 'subsection 9-15(3)'; substitute 'subsection 9-17(1)'.

### 5. Footnote 15

Omit 'Paragraph 9-15(3)(a)', substitute: 'Subsection 9-17(1)'.

### 6. Paragraph 62

Omit the last sentence including footnote 16, substitute: '*There will be no GST on the supplies on redemption of the voucher unless consideration is given in addition to the voucher by the holder<sup>16</sup> and the other requirements for a taxable supply are satisfied.*'

### 7. Heading above paragraph 85

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

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<sup>16</sup> Subsection 9-17(1).

**8. Paragraph 85**

Omit the paragraph; substitute:

85. When a taxable supply is made on redemption of a voucher, GST will be payable based on the price of that supply. Under section 9-75, the price is the sum of all the consideration for that supply. A supply made on redemption of a voucher is also potentially subject to subsection 9-17(1). This is because a voucher as defined in section 100-25 is a document which evidences the right to receive supplies. Subsection 9-17(1) operates so that the consideration for the supplies is limited to any additional consideration. If there is no additional consideration, there will be no GST payable.

**9. Paragraph 86**

Omit 'paragraph 9-15(3)(a)'; substitute 'subsection 9-17(1)'.

**10. Footnote 21**

Omit the footnote; substitute:

21. Paragraph 1.95 of the Supplementary Explanatory Memorandum to A New Tax System (Indirect Tax and Consequential Amendments) Bill (No. 2) 1999. From 1 July 2012, paragraph 9-15(3)(a) was moved to subsection 9-17(1) due to the amendments made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*.

**11. Paragraph 138, 178, 179, 181 and 190**

Omit all occurrences of, 'paragraph 9-15(3)(a)'; substitute 'subsection 9-17(1)'.

**12. Detailed contents list**

Omit:

*Paragraph 9-15(3)(a) does not apply to the supply or to the redemption of a FVV*

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Substitute:

*Subsection 9-17(1) does not apply to the supply or to the redemption of a FVV*

85

**13. Legislative References**

Omit;

- ANTS(GST)A 99 9-15(3)
- ANTS(GST)A 99 9-15(3)(a)

Insert:

- ANTS(GST)A 99 9-17
- ANTS(GST)A 99 9-17(1)

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- TAA 1953 Sch 1 357-60
- Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012

This Addendum applies on and from 1 July 2012.

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**Commissioner of Taxation**

21 August 2013

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ATO references

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vouchers