

GSTR 2006/11DAW - Draft Addendum Withdrawal - Goods and services tax: appropriations

! This cover sheet is provided for information only. It does not form part of *GSTR 2006/11DAW - Draft Addendum Withdrawal - Goods and services tax: appropriations*

! There is a Compendium for this document: **GSTR 2011/2EC** .

! This document has changed over time. This is a consolidated version of the ruling which was published on *13 July 2011*



Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: appropriations

Goods and Services Tax Ruling GSTR 2006/11DA is withdrawn with effect from today.

1. Draft Goods and Services Tax Ruling GSTR 2006/11DA sought to amend Goods and Services Tax Ruling GSTR 2006/11 to reflect the reasoning of the Full Federal Court in *TT-Line Company Pty Ltd v. Commissioner of Taxation*.¹
2. The draft Addendum has been withdrawn due to the significant changes required to be made to GSTR 2006/11. The matters addressed in GSTR 2006/11 and GSTR 2006/11DA are now dealt with in Goods and Services Tax Ruling GSTR 2011/2, which issues today.

Commissioner of Taxation

13 July 2011

ATO references

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ATOlaw topic: Goods and Services Tax -- General rules and concepts --
consideration

Goods and Services Tax -- General rules and concepts --
taxable supplies

Goods and Services Tax -- General rules and concepts --
supply

Goods and Services Tax -- Government -- appropriations

¹ [2009] FCAFC 178; (2009) 181 FCR 400; 2009 ATC 20-157; (2009) 74 ATR 771.