


# ***GSTR 2012/1A1 - Addendum - Goods and services tax: loyalty programs***

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# Addendum

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## Goods and Services Tax Ruling

### Goods and services tax: loyalty programs

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2012/1 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.

#### **GSTR 2012/1 is amended as follows:**

##### **1. Paragraph 47**

After paragraph 47, insert:

47A. The Addendum to this Ruling that issued on 14 August 2013 applies both before and after its date of issue. You can rely upon this Addendum on and from its date of issue for the purpose of section 357-60 of Schedule 1 to the *Taxation Administration Act 1953*.

47B. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the public Ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of the Addendum 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 earlier ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of the Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the earlier ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

## 2. Paragraph 101

Omit;

‘Moreover, paragraph 9-15(3)(a) provides that:

... if a right or option to acquire a thing is granted, then:

- the consideration for the supply of the thing on the exercise of the right or option is limited to any additional consideration provided either for the supply or in connection with the exercise of the right or option; or
- if there is no such additional consideration- there is no consideration for the supply.’

Substitute:

‘Moreover, subsection 9-17(1) provides that:

If a right or option to acquire a thing is granted, then:

- the consideration for the supply of the thing on the exercise of the right or option is limited to any additional consideration provided either for the supply or in connection with the exercise of the right or option; or
- if there is no such additional consideration- there is no consideration for the supply.’

## 3. Paragraph 102

Omit ‘subparagraph 9-15(3)(a)(i)’; substitute ‘paragraph 9-17(1)(a).

## 4. Legislative References

Omit;

- ANTS(GST)A 1999 9-15(3)(a)
- ANTS(GST)A 1999 9-15(3)(a)(i)

Insert:

- ANTS(GST)A 1999 9-17(1)
- ANTS(GST)A 1999 9-17(1)(a)

This Addendum applies on and from 1 July 2012.

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**Commissioner of Taxation**

14 August 2013

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ATO references

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