


GSTR 2012/2A3 - Addendum - Goods and services tax: financial assistance payments

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Addendum

Goods and Services Tax Ruling

Goods and services tax: financial assistance payments

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953* (TAA). It amends Goods and Services Tax Ruling GSTR 2012/2 to reflect amendments made to:

- the TAA on time limits on claiming refunds, and
- the TAA and *A New Tax System (Goods and Services Tax) Act 1999* on restrictions on claiming refunds of overpaid GST.

GSTR 2012/2 is amended as follows:

1. Paragraph 25

At the end of the paragraph; insert a fullstop.

2. Footnote 23

Omit 'Taxation Ruling',

3. Paragraph 86

After '*Taxation Administration Act 1953*'; insert '(TAA)'.

4. Paragraph 87A

Omit '*Taxation Administration Act 1953*'; substitute 'TAA'.

5. Footnote 26

Omit the footnote; substitute:

²⁶ See section 105-55 of Schedule 1 to the TAA which applies to tax periods starting before 1 July 2012.

6. Footnote 27

At the end of the footnote; insert 'and applies to tax periods starting before 31 May 2014'.

7. Footnote 38

Omit 'memorandum to'; substitute 'Memorandum to the'.

GSTR 2012/2

8. Paragraph 107

Omit 'Taxation Ruling',

9. Footnote 45

Omit 'Taxation Ruling TR 97/22 *Income tax: exempt sporting clubs*'; substitute 'TR 97/22'.

10. Footnote 46

Omit 'Taxation Ruling',

11. Paragraph 111

Omit 'Taxation Ruling TR 2005/13 *Income tax: tax deductible gifts – what is a gift*'; substitute 'TR 2005/13'.

12. Footnote 57

Omit 'Goods and Services Tax Ruling GSTR 2006/9 *Goods and services tax: supplies*'; substitute 'GSTR 2006/9'.

13. Footnote 61

Omit '*Goods and services tax: supplies*'.

14. Footnote 63

(a) Omit 'GSTR 2001/4 *GST consequences of court orders and out-of-court settlements*'; substitute 'Goods and Services Tax Ruling GSTR 2001/4 *Goods and services tax: GST consequences of court orders and out-of-court settlements*'.

(b) Omit 'GSTR 2001/6 *non-monetary consideration*'; substitute 'Goods and Services Tax Ruling GSTR 2001/6 *Goods and services tax: non-monetary consideration*'.

15. Other references

Omit 'memorandum to'; substitute 'Memorandum to the'.

This Addendum applies from the 11 February 2015.

Commissioner of Taxation

11 February 2015

ATO references

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ATOlaw topic: Goods and services tax -- Charities and non-profit --
Other
Goods and services tax -- Charities and non-profit --
Fundraising , gifts, donations
Goods and services tax -- Miscellaneous -- Grants (not
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