# *GSTR 2013/2EC - Compendium*

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This edited version of the Compendium of Comments is not intended to be relied upon. It provides no protection from primary tax, penalties, interest or sanctions for non-compliance with the law.



# Ruling Compendium – GSTR 2013/2

This is a compendium of responses to the issues raised by external parties to draft Goods and Services Tax Ruling GSTR 2013/D1 – *adjustment notes*

This compendium of comments has been edited to maintain the anonymity of entities that commented on the draft ruling.

**Summary of issues raised and responses**

| Issue No. | Issue raised | ATO Response/Action taken |
|---|---|---|
| 1 | **Retrospective application date of the Ruling.**<br><br>The draft Ruling is intended to apply from 1 July 2010. On the basis that adjustment notes would have been issued during the period since 1 July 2010, we consider that having a retrospective application date may potentially cause administrative issues for taxpayers and therefore request a prospective application date of 1 July 2013. This will allow taxpayers to have fair warning of any changes to the ATO's administration of adjustment notes stemming from this draft Ruling. | Agreed. The date of effect for the final Ruling is the date of publication.<br><br>GSTR 2000/1 is withdrawn on the same date as the new ruling is published. Therefore, taxpayers can still rely on GSTR 2000/1 up to the date of its withdrawal. |