

# ***GSTR 2013/2EC - Compendium***

 This cover sheet is provided for information only. It does not form part of *GSTR 2013/2EC - Compendium*

## **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**

| <b>Issue No.</b> | <b>Issue raised</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>ATO Response/Action taken</b>                                                                                                                                                                                                                         |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                | <p><b>Retrospective application date of the Ruling.</b></p> <p>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.</p> | <p>Agreed. The date of effect for the final Ruling is the date of publication.</p> <p>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.</p> |