



GSTD 2006/1A2 - Addendum - Goods and services tax: is a payment from a non-resident car manufacturer to an Australian distributor under an offshore warranty chargeback arrangement subject to GST?

 This cover sheet is provided for information only. It does not form part of *GSTD 2006/1A2 - Addendum - Goods and services tax: is a payment from a non-resident car manufacturer to an Australian distributor under an offshore warranty chargeback arrangement subject to GST?*

 View the [consolidated version](#) for this notice.



Addendum

Goods and Services Tax Determination

Goods and services tax: is a payment from a non-resident car manufacturer to an Australian distributor under an offshore warranty chargeback arrangement subject to GST?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2006/1 to remove references to GSTD 2006/2 which is now withdrawn.

GSTD 2006/1 is amended as follows:

1. Paragraph 3

Omit the second sentence.

2. Footnote 6

Omit the footnote.

3. Related Rulings/Determinations

Omit ‘; GSTD 2006/2’.

This Addendum applies on and from 25 January 2017.

Commissioner of Taxation

25 January 2017

ATO references

NO: 1-8OD9UGC

ISSN: 2205-6254

BSL: ITX

ATOlaw topic: Goods and services tax ~~ International ~~ Cross border

**© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).