


GSTR 2000/13A4 - Addendum - Goods and services tax: accounting on a cash basis

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Addendum

Goods and Services Tax Ruling

Goods and services tax: accounting on a cash basis

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/13 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.
- update references to legislation and relevant rulings that have issued since the Ruling was issued.

GSTR 2000/13 is amended as follows:

1. Paragraph 9

Omit paragraph 9 and all notes; substitute:

9. This Ruling explains the Commissioner's view of the law as it applied from 8 July 1999 (the date of Royal Assent to the *A New Tax System (Goods and Services Tax) Act 1999* (subject to the following notes). You can rely upon this Ruling on and from its date of issue for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the *Taxation Administration Act 1953* (as applicable).

Note 1: The Addendum to this Ruling that issued on 12 September 2007 explains our view of the law as it applied from 1 July 2007. You can rely upon the Addendum on and from its date of issue for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the *Taxation Administration Act 1953* (as applicable).

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Note 2: The Addendum to this Ruling that issued on 29 February 2012 explains our view of the law as it applied from 1 January 2005. You can rely upon the Addendum on and from its date of issue for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the *Taxation Administration Act 1953* (as applicable).

Note 3: The Addendum to this Ruling that issued on 31 October 2012 explains our view of the law as it applied from 1 July 2010. You can rely upon the Addendum on and from its date of issue for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the *Taxation Administration Act 1953* (as applicable).

Note 4: The Addendum to this Ruling that issued on 11 September 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*.

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

2. Paragraph 16

Omit the first sentence; substitute: 'Consideration means any consideration within the meaning given by sections 9-15 and 9-17.'

3. Footnote 11

Omit the footnote; substitute:

¹¹ Section 195-1 provides that 'approved form' has the meaning given by section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*.

4. Legislative references

Insert:

- ANTS(GST)A99 9-15
- ANTS(GST)A99 9-17
- TAA 1953 Sch1 357-60
- TAA 1953 Sch1 388-50

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation

11 September 2013

ATO references

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cash basis versus non-cash basis accounting
Goods and Services Tax ~~ General rules and concepts ~~
other

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