

# ***GSTR 2006/11DAW - Draft Addendum Withdrawal - Goods and services tax: appropriations***

! This cover sheet is provided for information only. It does not form part of *GSTR 2006/11DAW - Draft Addendum Withdrawal - Goods and services tax: appropriations*

! There is a Compendium for this document: **GSTR 2011/2EC** .

! This document has changed over time. This is a consolidated version of the ruling which was published on *13 July 2011*



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## Notice of Withdrawal

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### Goods and Services Tax Ruling

### Goods and services tax: appropriations

Goods and Services Tax Ruling GSTR 2006/11DA is withdrawn with effect from today.

1. Draft Goods and Services Tax Ruling GSTR 2006/11DA sought to amend Goods and Services Tax Ruling GSTR 2006/11 to reflect the reasoning of the Full Federal Court in *TT-Line Company Pty Ltd v. Commissioner of Taxation*.<sup>1</sup>

2. The draft Addendum has been withdrawn due to the significant changes required to be made to GSTR 2006/11. The matters addressed in GSTR 2006/11 and GSTR 2006/11DA are now dealt with in Goods and Services Tax Ruling GSTR 2011/2, which issues today.

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#### Commissioner of Taxation

13 July 2011

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#### ATO references

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ATOlaw topic: Goods and Services Tax -- General rules and concepts -- consideration

Goods and Services Tax -- General rules and concepts -- taxable supplies

Goods and Services Tax -- General rules and concepts -- supply

Goods and Services Tax -- Government -- appropriations

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<sup>1</sup> [2009] FCAFC 178; (2009) 181 FCR 400; 2009 ATC 20-157; (2009) 74 ATR 771.