GSTR 2013/2EC - Compendium

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

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.** 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. GSTR 2000/1 is withdrawn on the same date as the new ruling is published.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.