

GSTD 2005/3A1 - Addendum - Goods and services tax: are contracts for difference and financial spread betting contracts financial supplies?

⚠ This cover sheet is provided for information only. It does not form part of *GSTD 2005/3A1 - Addendum - Goods and services tax: are contracts for difference and financial spread betting contracts financial supplies?*

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



Addendum

Goods and Services Tax Determination

Goods and services tax: are contracts for difference and financial spread betting contracts financial supplies?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2005/3 to update the Date of effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

GSTD 2005/3 is amended as follows:

1. Paragraphs 33 and 34

Omit the paragraphs; substitute:

33. This Determination applies [to tax periods commencing] both before and after its date of issue. However, this Determination will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2. Related Rulings/Determinations

Omit 'GSTR 1999/1'; substitute 'TR 2006/10'.

3. Legislative references

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

GSTD 2005/3

Page 2 of 2

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

NO: 1-409EPDL

ISSN: 1443-5179

ATOlaw topic: Goods and Services Tax ~~ Financial supplies ~~ financial supplies and acquisitions