GSTR 2000/30A - Addendum - Goods and services tax: supplies that are GST-free for pre-school, primary and secondary education courses

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Addendum

Goods and Services Tax Ruling

Goods and services tax: supplies that are GST-free for pre-school, primary and secondary education courses

Since Goods and Service Tax Ruling GSTR 2000/30 issued on 30 June 2000 the ATO's Tax Reform website has been decommissioned (on 11 August 2003); legislation that was then before Parliament has received Royal Assent (on 30 June 2000); and Commonwealth department names have changed. This Addendum amends GSTR 2000/30 to reflect those changes.

GSTR 2000/30 is amended as follows:

1. Paragraph 141

In the table, omit 'of the Indirect Tax Legislation Amendment Bill 2000' from the 'Explanation' column of the 'Individual notebook computer' and 'Textbook hire' rows.

2. Footnote 4

Omit footnote 4 and substitute with:

> Section 38-97.

3. Footnote 26

Omit footnote 26 and substitute with:

> A copy of the Education Minister's Determination can be found on the website of the Department of Education, Science and Training at www.dest.gov.au.

4. Footnote 31

Omit footnote 31 and substitute with

> Section 38-97.

5. Footnote 52

Omit footnote 52 and substitute with:

> The Education Textbook Subsidy Scheme applies to textbooks. The Department of Education, Science and Training (DEST) administers the Educational Textbook Subsidy Scheme. Information on the scheme can be obtained by telephoning DEST on 1300 139 249 or accessing the following website: www.dest.gov.au.

6. Footnote 53

Omit footnote 53 and substitute with:

> Section 38-97.

7. Footnote 66

Omit footnote 66.

8. Legislative References

Omit 'Indirect Tax Legislation Amendment Bill 2000' and after 'ANTS(GST)A99 38-90' add:

> - ANTS(GST)A99 38-97.

This Addendum applies on and from today.

Commissioner of Taxation
15 October 2003

ATO references
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