


# ***GSTR 2000/30A3 - Addendum - Goods and services tax: supplies that are GST-free for pre-school, primary and secondary education courses***

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## Addendum

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### Goods and Services Tax Ruling

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

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/30 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTR 2000/30 for amendments made to Subdivision 29-C.

The amendments to Subdivision 29-C are in relation to tax invoices and apply to net amounts for tax periods starting on or after 1 July 2010.

This Addendum also makes further minor amendments to GSTR 2000/30 to correct other minor technical changes and to update the references section of GSTR 2000/30.

#### **GSTR 2000/30 is amended as follows:**

**1. Date of Effect**

After paragraph 5, insert:

5A. Changes made to this Ruling by Addenda that issued on 15 October 2003, 31 October 2012 and 8 May 2013 have been incorporated into this version of the Ruling.<sup>1A</sup>

**2. Footnote 23**

Omit the footnote; substitute:

<sup>23</sup> Section 195-1. A determination made by the Education Minister must have regard to the Intergovernmental Agreement and other agreements pursuant to section 21 of the *Federal Financial Relations Act 2009*.

**3. Footnote 39**

Omit the footnote; substitute:

<sup>39</sup> Subsection 9-17(2).

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<sup>1A</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

# GSTR 2000/30

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## 4. Footnote 42

Omit the footnote; substitute:

<sup>42</sup> Refer to Goods and Services Tax Ruling GSTR 2013/1 for tax invoice requirements.

## 5. Footnote 64

Omit the footnote; substitute:

<sup>64</sup> Subsection 29-70(2).

## 6. Paragraph 135

Omit the paragraph; substitute:

135. Where you make a mixed supply, the tax invoice must satisfy the requirements of subsection 29-70(1), including that it contains enough information to clearly ascertain:

- what is supplied, including the quantity and price;
- the extent to which each supply is a taxable supply; and
- the amount of GST payable in relation to each supply.<sup>64A</sup>

## 7. Related Rulings/Determinations

Omit:

GSTR 2011/D1

Insert:

GSTR 2013/1

## 8. Legislative references

Omit:

- ANTS(GST)A99 9-15(3)(b)
- ANTS(GST)A99 9-30(2)
- ANTS(GST)A99 38-90(z)(b)
- ANTS(GST)A99 40-1
- ANTS(GST)A99 40-5
- ANTS(GST)A99 40-35
- ANTS(GST)A99 40-65
- ANTS(GST)A99 40-70
- ANTS(GST)A99 40-130
- ANTS(GST)A99 99-1

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<sup>64A</sup> For more information on the tax invoice requirements for mixed supplies, see GSTR 2013/1

- ANTS(GST)A99 99-5
- ANTS(GST)A99 99-10
- ANTS(CSFA)A99 Sch 2

Insert:

- ANTS(GST)A99 9-17(2)
- ANTS(GST)A99 29-70(1)
- ANTS(GST)A99 29-70(2)
- ANTS(GST)A99 38-90(2)(b)
- ANTS(GST)A99 38-105(3)
- ANTS(GST)A99 99-5(1)(a)
- FFRA 2009 21

This Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.

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**Commissioner of Taxation**

8 May 2013

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ATO references

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