


# ***GSTR 2012/2A3 - Addendum - Goods and services tax: financial assistance payments***

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## Addendum

### Goods and Services Tax Ruling

#### Goods and services tax: financial assistance payments

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953* (TAA). It amends Goods and Services Tax Ruling GSTR 2012/2 to reflect amendments made to:

- the TAA on time limits on claiming refunds, and
- the TAA and *A New Tax System (Goods and Services Tax) Act 1999* on restrictions on claiming refunds of overpaid GST.

#### GSTR 2012/2 is amended as follows:

**1. Paragraph 25**

At the end of the paragraph; insert a fullstop.

**2. Footnote 23**

Omit 'Taxation Ruling',

**3. Paragraph 86**

After '*Taxation Administration Act 1953*'; insert '(TAA)'.

**4. Paragraph 87A**

Omit '*Taxation Administration Act 1953*'; substitute 'TAA'.

**5. Footnote 26**

Omit the footnote; substitute:

<sup>26</sup> See section 105-55 of Schedule 1 to the TAA which applies to tax periods starting before 1 July 2012.

**6. Footnote 27**

At the end of the footnote; insert 'and applies to tax periods starting before 31 May 2014'.

**7. Footnote 38**

Omit 'memorandum to'; substitute 'Memorandum to the'.

# GSTR 2012/2

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**8. Paragraph 107**

Omit 'Taxation Ruling',

**9. Footnote 45**

Omit 'Taxation Ruling TR 97/22 *Income tax: exempt sporting clubs*'; substitute 'TR 97/22'.

**10. Footnote 46**

Omit 'Taxation Ruling',

**11. Paragraph 111**

Omit 'Taxation Ruling TR 2005/13 *Income tax: tax deductible gifts – what is a gift*'; substitute 'TR 2005/13'.

**12. Footnote 57**

Omit 'Goods and Services Tax Ruling GSTR 2006/9 *Goods and services tax: supplies*'; substitute 'GSTR 2006/9'.

**13. Footnote 61**

Omit '*Goods and services tax: supplies*'.

**14. Footnote 63**

(a) Omit 'GSTR 2001/4 *GST consequences of court orders and out-of-court settlements*'; substitute 'Goods and Services Tax Ruling GSTR 2001/4 *Goods and services tax: GST consequences of court orders and out-of-court settlements*'.

(b) Omit 'GSTR 2001/6 *non-monetary consideration*'; substitute 'Goods and Services Tax Ruling GSTR 2001/6 *Goods and services tax: non-monetary consideration*'.

**15. Other references**

Omit 'memorandum to'; substitute 'Memorandum to the'.

This Addendum applies from the 11 February 2015.

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**Commissioner of Taxation**

11 February 2015

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ATO references

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ATOlaw topic: Goods and services tax -- Charities and non-profit --  
Other  
Goods and services tax -- Charities and non-profit --  
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Goods and services tax -- Miscellaneous -- Grants (not  
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