GSTA TPP 003W - Goods and services tax: Can an employer claim input tax credits for expenses incurred on behalf of a superfund?

⚠️ This cover sheet is provided for information only. It does not form part of *GSTA TPP 003W - Goods and services tax: Can an employer claim input tax credits for expenses incurred on behalf of a superfund?*

⚠️ This document has changed over time. This is a consolidated version of the ruling which was published on *27 January 2016*

Australian Government
Australian Taxation Office

Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: can an employer claim input tax credits for expenses incurred on behalf of a superfund

Goods and Services Tax Advice GSTA TPP 003 is withdrawn with effect from today.

1. GSTA TPP 003 considered the circumstance where an employer pays expenses on behalf of a superannuation fund. The advice explained that an employer is not entitled to an input tax credit for expenses where the acquisition is made by the superannuation fund. This is because the expense is not a creditable acquisition for the employer as the supply is made to the superannuation fund, not the employer.

2. GSTA TPP 003 is withdrawn as the issue addressed in this advice is now dealt with in Goods and Services Tax Determination GSTD 2016/1 *Goods and services tax: can an employer claim an input tax credit under Division 11 of the A New Tax System (Goods and Services Tax) Act 1999 for an expense paid on behalf of a superannuation fund that makes an acquisition?* which issued on 27 January 2016.

Commissioner of Taxation
27 January 2016

ATO references

NO: 1-5ACWD3V
ISSN: 1833-0053
ATOlaw topic: Goods and services tax ~~ Financial supplies ~~
             Creditable purpose