


***GSTA TPP 017A2 - Addendum - Goods and services tax: Does a credit card chargeback by a financial institution against a merchant give rise to an adjustment event for the merchant?***

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## Addendum

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### Goods and Services Tax Advice

Goods and services tax: does a credit card chargeback by a financial institution against a merchant give rise to an adjustment event for the merchant?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 017 to update the Advice to reflect GSTE 2013/1 – Goods and Services Tax: *Correcting GST Errors Determination 2013* which commenced on 10 May 2013. The addendum also reflects the amendments within *Indirect Tax Laws Amendment (Assessment) Act 2012* which came into effect on 1 July 2012 and introduced a system of self assessment under indirect tax laws.

#### **GSTA TPP 017 is amended as follows:**

**1. Paragraph 3 under the heading Answer**

Omit the last sentence; substitute:

‘These can be ‘corrected’ by the merchant in a revised BAS<sup>1</sup> for the tax period in which the error occurred or in a later BAS provided the conditions in GSTE 2013/1 – Goods and Services tax: *Correcting GST errors Determination 2013* are met.’.

**2. Paragraph 3 under the heading Duplicated transaction**

In the last sentence omit; ‘via an adjustment in a subsequent BAS.’ substitute: ‘in a later BAS provided the conditions in GSTE 2013/1: *Correcting GST errors* are met.’

**3. Paragraph 3 under the heading Refund posted as sale**

In the last sentence omit; ‘via an adjustment in a subsequent BAS.’ substitute: ‘in a later BAS provided the conditions in GSTE 2013/1: *Correcting GST errors* are met.’

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<sup>1</sup> For tax periods that start on or after 1 July 2012 an assessment is made when the BAS is lodged. When entities lodge a revised BAS they are applying for an amendment.

# GSTA TPP 017

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## 4. Legislative references

Insert; 'GST 2013/1 – Goods and Services Tax: *Correcting GST Errors Determination 2013*'.

## 5. Case references

Delete 'Fact sheet Correcting GST mistakes (Nat 4700)'.

This Addendum applies on and from 10 May 2013.

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**Commissioner of Taxation**

21 August 2013

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ATO references

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