# GSTA TPP 027A1 - Addendum - Goods and services tax: Can a manager of an agricultural managed investment scheme issue tax invoices for supplies of produce it makes on behalf of participants?

• This cover sheet is provided for information only. It does not form part of GSTA TPP 027A1 - Addendum - Goods and services tax: Can a manager of an agricultural managed investment scheme issue tax invoices for supplies of produce it makes on behalf of participants?

Uiew the <u>consolidated version</u> for this notice.

Australian Government

Goods and Services Tax Advice



Australian Taxation Office

GSTA TPP

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# Addendum

## Goods and Services Tax Advice

Goods and services tax: can a manager of an agricultural managed investment scheme issue tax invoices for supplies of produce it makes on behalf of participants?

This Addendum is a public ruling for the purposes of the *Taxation* Administration Act 1953. It amends Goods and Services Tax Advice GSTA TPP 027 to update the Date of Effect section to reflect the amendments within the Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010 which came into effect on 1 July 2010.

## GSTA TPP 027 is amended as follows:

#### 1. Application of this GST Advice

Omit the paragraphs; substitute:

### Application of this GST Advice

This Advice applies [to tax periods commencing] both before and after its date of issue. However, this Advice will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Advice (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

#### 2. **Related Rulings/Determinations/GST Advice**

Insert 'TR 2006/10'.

#### 3. Legislative references

Omit 'TAA 1953 37'; substitute 'TAA 1953 Sch 1 Div 358'.

This Addendum applies on and from 1 July 2010.

**Commissioner of Taxation** 31 October 2012

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### ATO references

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