GSTA TPP 031W - Goods and services tax: who is entitled to claim the input tax credit on an acquisition where the recipient shown on the tax invoice is a member of a GST group?

Uthis cover sheet is provided for information only. It does not form part of GSTA TPP 031W - Goods and services tax: who is entitled to claim the input tax credit on an acquisition where the recipient shown on the tax invoice is a member of a GST group?

This GSTA is withdrawn and replaced by a section of GSTR 2013/1.

U This document has changed over time. This is a consolidated version of the ruling which was published on 5 June 2013

Australian Government

Goods and Services Tax Advice

GSTA TPP Page 1 of 1

Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: who is entitled to claim the input tax credit on an acquisition where the recipient shown on the tax invoice is a member of a GST group?

Goods and Services Tax Advice GSTA TPP 031 is withdrawn with effect from today.

1. This Goods and Services Tax Advice provided that the representative member of a GST group is entitled to claim an input tax credit for a creditable acquisition made by a member of the GST group under subsection 48-45(1) of the A New Tax System (Goods and Services Tax) Act 1999 (GST Act).

The content of this GSTA TPP is partially covered by 2. paragraph 24 of Goods and Services Tax Ruling GSTR 2013/1 and is otherwise a straightforward application of section 48-45 of the GST Act. This is further explained in paragraphs 99 and 100 of GSTR 2013/1.

Commissioner of Taxation 5 June 2013

ATO references NO: 1-2D91VD0 ISSN: 1833-0053 Goods and Services Tax ~~ Grouping ~~ membership ATOlaw topic:



Australian Taxation Office