

# ***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 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 This GSTA is withdrawn and replaced by a section of [GSTR 2013/1](#)

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



---

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Goods and Services Tax Advice GSTA TPP 031 is withdrawn with effect from today.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

2. The content of this GSTA TPP is partially covered by 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

ATOlaw topic: Goods and Services Tax ~- Grouping ~- membership