


GSTA TPP 089A1 - Addendum - Goods and services tax: If the recipient of a supply cancels its GST registration before receiving a tax invoice for a creditable acquisition, is it entitled to an input tax credit for the acquisition?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 089A1 - Addendum - Goods and services tax: If the recipient of a supply cancels its GST registration before receiving a tax invoice for a creditable acquisition, is it entitled to an input tax credit for the acquisition?*

 View the [consolidated version](#) for this notice.



Addendum

Goods and Services Tax Advice

Goods and services tax: if the recipient of a supply cancels its GST registration before receiving a tax invoice for a creditable acquisition, is it entitled to an input tax credit for the acquisition?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 089 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 089 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:

Related Rulings/Determinations/GST Advice:

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.

GSTA TPP 089

31 October 2012

ATO references

NO: 1-409EPDL

ISSN: 1833-0053

ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~
entitlement to input tax credits
Goods and Services Tax ~~ General rules and concepts ~~
registration
Goods and Services Tax ~~ General rules and concepts ~~
tax invoices