


GSTD 2004/1A3 - Addendum - Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?

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Addendum

Goods and Services Tax Determination

Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2004/1 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.

GSTD 2004/1 is amended as follows:

1. Paragraph 21

Omit the paragraph; substitute:

21. This Determination applies [to tax periods commencing] both before and after its date of issue. However, this Determination 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 Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2. Related Rulings/Determinations

Insert 'TR 2006/10'.

3. Legislative references

(a) Omit:

- TAA 1953 37
- TAA 1953 Sch 1 105-60

(b) Insert:

- TAA 1953 Sch 1 Div 358

GSTD 2004/1

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This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ adjustment notes
Goods and Services Tax ~~ General rules and concepts ~~ tax invoices
Goods and Services Tax ~~ Miscellaneous rules ~~ court order and settlements