


# ***GSTD 2004/1A4 - 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

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### 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* (TAA). It amends Goods and Services Tax Determination GSTD 2004/1 to take into account the:

- amendment to section 29-70 of the *A New Tax System (Goods and Services Tax) Act 1999* by the *Tax Laws Amendment (2010 GST Administration Measure No. 2) Act 2010*; and
- amendments to the TAA made by the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

#### **GSTD 2004/1 is amended as follows:**

##### **1. Footnote 5**

In the second sentence omit '(No. 1) 2000'; substitute '2012'.

##### **2. Paragraph 6**

- (a) In the second sentence after 'assessment' insert 'or amended assessment'.
- (b) At the beginning of the fourth sentence omit 'If' and insert 'For tax periods that start before 1 July 2012 if'.
- (c) In the fifth sentence omit 'the assessment' and substitute 'an assessment or amended assessment'.

##### **3. Footnote 13**

- (a) Omit 'Section' and insert 'For tax periods that start before 1 July 2012 section'.
- (b) At end of first sentence insert 'For tax periods that start on or after 1 July 2012 an assessment is made when the BAS is lodged: section 155-15 of Schedule 1 to the TAA.'

# GSTD 2004/1

## 4. Footnote 14

At the end of the second sentence insert 'The right to object against an assessment (including an amended assessment) for a tax period that starts on or after 1 July 2012 is given by section 155-90 of Schedule 1 to the TAA.'

## 5. Paragraph 8

- (a) In the second sentence after 'assessment' omit 'of net amount'.
- (b) In the second sentence before 'of Schedule 1' insert 'or section 350-10'.
- (c) In the third sentence before 'that where' omit 'The effect of section 59 is'; substitute 'This means'.
- (d) In the third sentence after 'an assessment' omit 'of net amount'.

## 6. Footnote 15

- (a) In the first sentence after 'Section 105-100' and before 'of Schedule 1' insert 'and item 2 of subsection 350-10(1) '.
- (b) In the first sentence after 'TAA' omit 'is'; substitute 'are'.

## 7. Paragraph 9

In the third sentence omit 'subsections 29-70(1)'; substitute 'subsections 29-70(1B)'.

## 8. Paragraph 14

- (a) In the first sentence in the first dot point omit '29-70(1)'; substitute '29-70(1B)'.
- (b) In the third dot point before 'whether a' omit 'the operation of subsection 29-10(4) of the GST Act, that is,'.
- (c) In the third dot point before 'will need' insert 'or application for amendment'.
- (d) In the second sentence omit '29-70(1)'; substitute '29-70(1B)'.

## 9. Paragraph 15

- (a) Omit the second sentence; substitute 'If the BAS has already been lodged for that period the BAS will need to be revised<sup>17</sup> or an amendment made to an assessment<sup>18</sup>, to claim the input tax credit.'

## 10. Example Paragraph 17

In the second sentence omit '29-70(1)' substitute '29-70(1B)'.

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<sup>17</sup> For tax periods starting before 1 July 2012.

<sup>18</sup> For tax periods starting on or after 1 July 2012.

**11. Example Paragraph 18**

- (a) Omit the first sentence 'Under section 105-10 of Schedule 1 to the TAA Jiesi requested that an assessment be made of her net amount for the tax period in which payment for the equipment occurred.'
- (b) In the second sentence before 'Jiesi objected' omit 'The Commissioner made an assessment for the relevant tax period and'.
- (c) In the second sentence before 'assessment' omit 'the'; substitute 'her'

**12. Example Paragraph 19**

In the second sentence omit '29-70(1)' substitute '29-70(1B)'.

**13. Date of effect**

After *Note 2* Insert '**Note 3: The Addendum to this Determination that issued on 17 April 2013, explains the Commissioner's view of the law as it applied to tax invoices from 1 July 2010 and to self assessment for indirect taxes from 1 July 2012.**'.

**14. Legislative references**

- (a) Omit 'GSTA 1999 29-10(4)
- (b) Insert:
  - TAA 1953 Sch 1 155-15
  - TAA 1953 Sch 1 155-90
  - TAA 1953 Sch 1 350-10
  - TAA 1953 Sch 1 350-10(1)
- (c) Omit 'ANTS (GST) Adjustment Note Information Requirements Determination (No. 1) 2000' substitute 'ANTS (GST) Adjustment Note Information Requirements Determination 2012'.

This Addendum applies on and from 1 July 2012.

**Commissioner of Taxation**

17 April 2013

## ATO references

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