GSTR 2000/1W - Goods and services tax: adjustment notes

This cover sheet is provided for information only. It does not form part of *GSTR 2000/1W - Goods and services tax: adjustment notes*

This Ruling has been replaced by GSTR 2013/2

This document has changed over time. This is a consolidated version of the ruling which was published on *21 August 2013*

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Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: adjustment notes

Goods and Services Tax Ruling GSTR 2000/1 is withdrawn with effect from today.

1. Goods and Services Tax Ruling GSTR 2000/1 sets out the requirements for adjustments notes under Division 29 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). It explains the information requirements that the Commissioner has determined under paragraph 29-75(1)(c) of the GST Act and what the approved form for an adjustment note is under paragraph 29-75(1)(d). The Ruling discusses the effect of special rules on the requirements for adjustment notes and what documents the Commissioner will treat as adjustment notes that do not fully satisfy the requirements of subsection 29-75(1). The Ruling also explains the circumstances when a decreasing adjustment can be attributed without an adjustment note, as determined by the Commissioner under subsection 29-20(3).

2. The Ruling is withdrawn as *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination (No. 1) 2000* was revoked. In addition, the previous information requirements for adjustment notes and recipient created adjustment notes have been reviewed to align with the more flexible requirements for tax invoices

3. This Ruling is replaced by GSTR 2013/2 that issues today. It explains the requirements for adjustment notes under Division 29 of the GST Act. In particular the Ruling outlines when a document is in the approved form for an adjustment note. The Ruling also explains the information requirements that the Commissioner has determined under paragraph 29-75(1)(c) in *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012* and when the Commissioner will treat a particular document as an adjustment note, even though that document does not meet all of the adjustment note requirements under subsection 29-75(1).

Commissioner of Taxation
21 August 2013

ATO references
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