


# ***GSTR 2000/12A2 - Addendum - Goods and services tax: attributing GST payable and input tax credits for supplies and acquisitions under lay-by sale agreements***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: attributing GST payable and input tax credits for supplies and acquisitions under lay-by sale agreements

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/12 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.

#### **GSTR 2000/12 is amended as follows:**

##### **1. Paragraph 12**

Omit the paragraph including note; substitute:

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

**Note 1:** the Addendum to this Ruling that issued on 11 July 2007, explains our view of the law as it applied from 1 July 2007.

**Note 2:** the Addendum to this Ruling that issued on 31 October 2012, explains our view of the law as it applied from 1 July 2010.

##### **2. Related Rulings/Determinations**

Insert 'TR 2006/10'.

##### **3. Legislative references**

Insert:

- TAA 1953 Sch 1 Div 358

# GSTR 2000/12

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This Addendum applies on and from 1 July 2010.

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## **Commissioner of Taxation**

31 October 2012

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### ATO references

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