


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

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.

Commissioner of Taxation

31 October 2012

ATO references

NO: 1-409EPDL

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~
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