


GSTR 2000/12A3 - 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 arrangements

This Addendum amends Goods and Services Tax Ruling GSTR 2000/12 to reflect changes in the law as a result of:

- *Tax Laws Amendment (2010 GST Administration Measures No. 1) Act 2010,*
- *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010,*
- *Indirect Tax Laws Amendment (Assessment) Act 2012,*
- the addition of Division 93 to the *A New Tax System (Goods and Services Tax) Act 1999* by the *Tax Laws Amendment (2009 GST Administration Measures) Act 2010,*
- the repeal of regulations 29.70.01 and 29.70.02 of the *A New Tax System (Goods and Services Tax) Regulations 1999* by the *A New Tax System (Goods and Services Tax) Amendment Regulations 2010 (No. 1),* and
- the addition of regulation 29-80.02 to the *A New Tax System (Goods and Services Tax) Regulations 1999* by the *A New Tax System (Goods and Services Tax) Amendment Regulations 2009 (No. 2).*

This Addendum also makes further minor amendments to GSTR 2000/12 and updates the references section.

GSTR 2000/12 is amended as follows:

1. Table of Contents

Omit:

Background **1**

2. Paragraphs 1 to 5

Omit the paragraphs and associated heading.

3. Paragraph 12

- (a) Omit '[to tax periods commencing]'
- (b) After paragraph 12, omit notes 1 and 2; insert:
 - 12A. Changes made to this Ruling by Addenda that issued on 11 July 2007, 31 October 2012 and 20 November 2013 have been incorporated into this version of the Ruling.^{1A}

4. Paragraph 20

- (a) Omit the paragraph including the footnote; substitute:
 - 20. If the BAS for a tax period states a net amount that does not take into account an input tax credit attributable to that tax period, the input tax credit may be attributable to a later tax period under subsection 29-10(4) (subject to the four year time limit contained in Division 93).⁸
- (b) After the paragraph insert:
 - 20A. Subsection 29-70(1) sets out the requirements for a tax invoice.^{8A} The required information may not necessarily be included on an invoice, in which case an invoice will not be a tax invoice. A tax invoice is required to be given to the recipient of the supply, by the supplier, within 28 days of a request by the recipient.^{8B}

5. Paragraph 24

After the paragraph; insert:

24A. If the BAS for a tax period states a net amount that does not take into account an input tax credit attributable to that tax period, the input tax credit may be attributable to a later tax period under subsection 29-10(4) (subject to the four year time limit contained in Division 93).^{14A}

^{1A}. Refer to each Addendum to see how that Addendum amends this Ruling.

⁸. Under subsection 93-5(1), you cease to be entitled to an input tax credit for a creditable acquisition to the extent that the input tax credit has not been taken into account in your assessment of a net amount, within four years after the day you were required to lodge a GST return for the tax period to which the input tax credits would have been attributable under subsections 29-10(1) or 29-10(2). Further, section 93-15 denies entitlement to an input tax credit for a creditable acquisition if GST has ceased to be payable on the relevant supply and a tax invoice was not held at that time. However, you do not cease to be entitled to an input tax credit if section 93-10 is met.

^{8A}. The application of this provision is explained in Goods and Services Tax Ruling GSTR 2013/1 *Goods and Services Tax: tax invoices*.

^{8B}. Subsection 29-70(2).

^{14A} Under subsection 93-5(1), you cease to be entitled to an input tax credit for a creditable acquisition to the extent that the input tax credit has not been taken into account in your assessment of a net amount, within four years after the day you

24B. Subsection 29-70(1) sets out the requirements for a tax invoice.^{14B} The required information may not necessarily be included on an invoice, in which case an invoice will not be a tax invoice. A tax invoice is required to be given to the recipient of the supply, by the supplier, within 28 days of a request by the recipient.^{14C}

6. Footnote 18

Omit the footnote; substitute:

¹⁸. There is no requirement to hold an adjustment note for a decreasing adjustment of an amount that does not exceed \$75 (subsection 29-80(2) and regulation 29-80.02 of the *A New Tax System (Goods and Services Tax) Regulations 1999*).

7. Paragraph 32

Omit 'paragraphs (a) to (g)', substitute: 'paragraphs (a) to (h)'.

8. Paragraph 36

After 'determination' insert footnote 21A:

^{21A}. *A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for Lay-By Sales) Determination (No. 1) 2000.*

9. Paragraph 39

After 'paragraphs 42 to 68'; omit 'below' and insert 'of this Ruling'.

10. Paragraph 43

After 'paragraphs 44 and 45'; omit 'below' and insert 'of this Ruling'.

were required to lodge a GST return for the tax period to which the input tax credits would have been attributable under subsections 29-10(1) or 29-10(2). Further, section 93-15 denies entitlement to an input tax credit for a creditable acquisition if GST has ceased to be payable on the relevant supply and a tax invoice was not held at that time. However, you do not cease to be entitled to an input tax credit if section 93-10 is met.

^{14B}. The application of this provision is explained in Goods and Services Tax Ruling GSTR 2013/1 *Goods and Services Tax: tax invoices*.

^{14C}. Subsection 29-70(2).

11. Footnote 24

Omit the footnote; substitute:

- ²⁴. See Goods and Services Tax Ruling GSTR 2000/29 *Goods and services tax: attributing GST payable, input tax credits and adjustments and particular attribution rules made under section 29-25*. This ruling was previously issued in draft form as GSTR 1999/D7.

12. Footnotes 22, 26, 27, 28, 29, 30, 32 and 33.

Insert a full stop at the end of each footnote.

13. Detailed content list

Omit:

Background **1**

14. Related Rulings / Determinations

Insert:

GSTR 2000/29; GSTR 2013/1

15. Legislative references

(a) Omit:

- ANTS(GST)A99 29-25(2)(c)
- ANTS(GST)A99 29-25(2)(d)
- ANTS(GST)A99 29-25(2)(e)
- ANTS(GST)A99 29-25(2)(g)
- ANTS(GST)R99 29-70
- ANTS(GST)R99 29-71

Insert:

- ANTS(GST)A99 29-10(4)
- ANTS(GST)A99 29-15
- ANTS(GST)A99 29-25(2)(h)
- ANTS(GST)A99 29-70(1)
- ANTS(GST)A99 29-70(1A)
- ANTS(GST)A99 29-70(1B)
- ANTS(GST)A99 29-70(2)
- ANTS(GST)A99 Div 93
- ANTS(GST)A99 93-5(1)
- ANTS(GST)A99 93-10
- ANTS(GST)A99 93-15
- ANTS (GST)R99 29-80.02

(b) After Legislative references, insert:

Other references:

- A New Tax System (Goods and Services Tax) Act 1999
(Particular Attribution Rules for Lay-By Sales) Determination
(No. 1) 2000

This Addendum applies both before and after its date of issue, subject to the commencement and application provisions of each amending Act or Regulation to which it refers.

Commissioner of Taxation

20 November 2013

ATO references

NO:	1-21HP7HI
ISSN:	1443-5160
ATOlaw Topic:	Goods and Services Tax ~~ General rules and concepts ~~ attribution

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