GSTR 2000/19A4 - Addendum - Goods and services tax: making adjustments under Division 19 for adjustment events

This cover sheet is provided for information only. It does not form part of *GSTR 2000/19A4 - Addendum - Goods and services tax: making adjustments under Division 19 for adjustment events*

View the consolidated version for this notice.

Addendum

Goods and Services Tax Ruling

Goods and services tax: making adjustments under Division 19 for adjustment events

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/19 to reflect changes to the law made by the *Tax Laws Amendment (2010 GST Administration Measure No. 2) Act 2010* and the repeal of regulations 29.70.01 and 29.70.02 to the A New Tax System (Goods and Services Tax) Regulations 1999 by the A New Tax System (Goods and Services Tax) Amendment Regulations 2010 (No. 1) (206 of 2010).

GSTR 2000/19 is amended as follows:

1. Paragraph 7

(a) Omit the second sentence of each Note.

(b) After the Notes; insert:

Note: The Addendum to this Ruling that issued on 7 December 2011 applies on and from 1 July 2010.

2. Paragraph 19

(a) After 'tax invoice'; insert: 'within 28 days of a request by the recipient'

(b) Omit the footnote 11; substitute:

[11] Subsection 29-70(2).

3. Paragraph 21

Omit footnote 12.

4. Related Rulings / Determinations

Omit: 'GSTR 2000/17; '

5. Legislative references

Insert:

- ANTS(GST)A 1999 29-70(2)

This Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.

Commissioner of Taxation
7 December 2011

ATO references
NO: 1-3LPX45F
ISSN: 1443-5160
ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ adjustment events