


# ***GSTR 2000/19A7 - Addendum - Goods and services tax: making adjustments under Division 19 for adjustment events***

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## Addendum

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### 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 due to the issue of Goods and Services Tax Ruling GSTR 2014/1 which addresses the GST consequences of incentive payments in the motor vehicle industry.

#### **GSTR 2000/19 is amended as follows:**

**1. Paragraph 7A**

Omit 'and 11 December 2013'; substitute ', 11 December 2013 and 1 October 2014'.

**2. Paragraph 42B**

After the third sentence insert footnote.

<sup>17D</sup> Similar arrangements are common in the motor vehicle industry. For more information about GST consequences of certain motor vehicle incentive payments see GSTR 2014/1.

**3. Paragraph 42C (including heading)**

Omit the paragraph including heading.

**4. Detailed contents list**

Omit:

*Example*

42C

**5. Related Rulings**

Insert 'GSTR 2014/1'.

# GSTR 2000/19

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This Addendum explains the Commissioner's view of the law as it applies both before and after the date of issue.

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## Commissioner of Taxation

1 October 2014

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### ATO references

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