


# ***GSTR 2000/29A3 - Addendum - Goods and services tax: attributing GST payable, input tax credits and adjustments and particular attribution rules made under section 29-25***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: attributing GST payable, input tax credits and adjustments and particular attribution rules made under section 29-25

This Addendum amends Goods and Services Tax Ruling GSTR 2000/29 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTR 2000/29 for amendments made to Subdivision 29-C.

The amendments to Subdivision 29-C are in relation to tax invoices and apply to net amounts for tax periods starting on or after 1 July 2010.

This Addendum also makes further minor amendments to GSTR 2000/29 to correct other minor non-technical errors and to update the references section of GSTR 2000/29.

#### **GSTR 2000/29 is amended as follows:**

##### **1. Date of Effect**

After paragraph 11; insert:

11A. Changes made to this Ruling by Addenda that issued on 11 July 2007, 31 October 2012 and 27 March 2013 have been incorporated into this version of the Ruling.<sup>2A</sup>

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<sup>2A</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

## 2. Paragraph 20

Omit the paragraph; substitute:

20. Subsection 29-70(1) sets out the requirements for a tax invoice.<sup>11</sup> 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.<sup>12</sup>

## 3. Paragraph 78

Omit 'page 51'; substitute 'page 54'.

## 4. Paragraph 79

Omit 'page 53'; substitute 'page 56'.

## 5. Paragraph 83

Omit 'page 56'; substitute 'page 59'.

## 6. Paragraph 87

Omit 'page 58'; substitute 'page 61'.

## 7. Paragraph 92

Omit 'page 62'; substitute 'page 65'.

## 8. Paragraph 95

Omit the paragraph; substitute:

95. In the usual case, a recipient cannot attribute an input tax credit unless a tax invoice is held.<sup>50</sup> As a tax invoice must contain enough information to clearly ascertain the total price of what is being supplied<sup>51</sup> a tax invoice cannot be produced before the total consideration has been ascertained.

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<sup>11</sup> The application of this provision is explained in Goods and Services Tax Ruling GSTR 2013/1 *Goods and Services Tax: tax invoices*.

<sup>12</sup> Subsection 29-70(2).

<sup>50</sup> Subsection 29-10(3).

<sup>51</sup> Subparagraph 29-70(1)(c)(iii).

**9. Paragraph 96**

Omit the paragraph; substitute:

96. However, to give effect to the particular attribution rule, the Commissioner has made a determination under subsection 29-10(3) to waive the requirement, in certain circumstances, for the recipient to hold a tax invoice before attributing an input tax credit to a tax period.<sup>52</sup> For the determination to apply, the recipient must hold an invoice or other document showing the interim amount payable or paid, and that invoice or other document must satisfy the requirements of subsection 29-70(1) other than the total price.

96A. When the total amount of the consideration is known, a further tax invoice would be required by the recipient to attribute the input tax credit in relation to the remainder of the consideration. However, the determination will apply such that a tax invoice is not required where the recipient holds a further document that otherwise satisfies the requirements of subsection 29-70(1), except that it shows the remainder of the consideration payable rather than the total price.

**10. Paragraph 99**

Omit 'page 67'; substitute 'page 69'.

**11. Footnote 70**

Omit the footnote; substitute:

<sup>70</sup> Goods and Services Tax Ruling GSTR 2000/35 *Goods and Services Tax: Division 156 – supplies and acquisitions made on a progressive or periodic basis.*

**12. Detailed contents list**

Omit:

|            |         |
|------------|---------|
| Schedule 1 | page 51 |
| Schedule 2 | page 53 |
| Schedule 3 | page 56 |
| Schedule 4 | page 58 |
| Schedule 5 | page 62 |
| Schedule 6 | page 67 |

<sup>52</sup> *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Where Total Consideration Not Known) Legislative Instrument 2013.*

Substitute:

|            |         |
|------------|---------|
| Schedule 1 | page 54 |
| Schedule 2 | page 56 |
| Schedule 3 | page 59 |
| Schedule 4 | page 61 |
| Schedule 5 | page 65 |
| Schedule 6 | page 69 |

### 13. Related Rulings/Determinations

Insert:; GSTR 2013/1

### 14. Legislative references

Omit:

- ANTS(GST)A99 9-15
- ANTS(GST)A99 9-15(1)
- ANTS(GST)A99 9-15(2)
- ANTS(GST)A99 29-70
- ANTS(GST)A99 35-5
- ANTS(GST)R99 29-70.02

Insert:

- ANTS(GST)A99 29-70(1)
- ANTS(GST)A99 29-70(1)(c)(iii)

### 15. Other references

Insert:

- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Where Total Consideration Not Known) Legislative Instrument 2013.

This Addendum explains the Commissioner's view of the law as it applies to tax invoices on or after 1 July 2010.

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### Commissioner of Taxation

27 March 2013

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ATO references

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