


GSTR 2000/3A4 - Addendum - Goods and services tax: transitional documents - entitlement to an input tax credit without a tax invoice

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Addendum

Goods and Services Tax Ruling

Goods and services tax: transitional documents – entitlement to an input tax credit without a tax invoice

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/3 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 2000/3 is amended as follows:

1. Paragraph 5

Omit the paragraph including notes; substitute:

5. 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 1 March 2006, explains our view of the law as it applied from 22 February 2005.

Note 2: 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 3: 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. Paragraph 6

Omit 'GST'; substitute 'goods and services tax (GST)'.

3. Related Rulings/Determinations

Insert 'TR 2006/10'.

GSTR 2000/3

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4. Legislative references

Omit 'TAA 37'; substitute 'TAA Sch 1 Div 358'.

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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