


# ***GSTR 2003/13A5 - Addendum - Goods and services tax: general law partnerships***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: general law partnerships

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2003/13 to reflect the information requirements for an adjustment note in *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012*. The Addendum also notes that the requirement for an adjustment note for decreasing adjustments is waived if the requirements in *A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Supplies made by or to a Partnership) Legislative Instrument 2013* are met.

This Addendum makes further minor amendments to GSTR 2003/13 to correct other minor technical changes and to update the references section.

#### **GSTR 2003/13 is amended as follows:**

**1. Paragraph 8A**

- (a) Omit ' and 27 March 2013', substitute; ', 27 March 2013 and 21 August 2013'.
- (b) Omit the Note.

**2. Paragraph 118**

- (a) Omit 'show the name and either the address' from the second sentence; substitute: 'contain enough information to clearly ascertain the identity'.
- (b) Omit 'amount payable' from the second sentence; substitute: 'price'.

(c) At the end of the paragraph, insert:

However, the Commissioner has made a determination under subsection 29-20(3) to waive the requirement for an entity to hold an adjustment note before attributing a decreasing adjustment to a tax period, if the entity holds a document that contains the identity of a partner instead of the partnership (where the supply was made by or to the partnership)<sup>78A</sup> and that otherwise satisfies the requirements of subsection 29-75(1).<sup>78AA</sup>

### 3. Footnote 77

Omit the footnote; substitute:

77. The identity requirement will be met if the adjustment note shows the names of all the partners, or the registered business name of the partnership.

### 4. Footnote 78

Omit the footnote; substitute:

78. Paragraph 5(1)(c) of the *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012*.

### 5. Paragraph 119

Omit the paragraph.

### 6. Paragraph 120

Omit the paragraph, including the footnote.

### 7. Reference section

Insert into the *Legislative references*:

- ANTS(GST) A99 29-20(3)

Insert into the *Other references*:

- A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012
- A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Supplies made by or to a Partnership) Legislative Instrument 2013

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<sup>78A</sup> For indicia of a partner acting in the capacity as a partner making supplies, see paragraph 29 of this Ruling.

<sup>78AA</sup> See *A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Supplies made by or to a Partnership) Legislative Instrument 2013*

This Addendum explains the Commissioner's view of the law and applies from 21 August 2013.

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**Commissioner of Taxation**

21 August 2013

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ATO references

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