


# ***GSTR 2004/1A4 - Addendum - Goods and services tax: reduced credit acquisitions***

 This cover sheet is provided for information only. It does not form part of *GSTR 2004/1A4 - Addendum - Goods and services tax: reduced credit acquisitions*

 View the [consolidated version](#) for this notice.



## Addendum

---

### Goods and Services Tax Ruling

#### Goods and services tax: reduced credit acquisitions

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2004/1 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 2004/1 is amended as follows:**

##### **1. Paragraphs 10 to 11A**

Omit the paragraphs; substitute:

10. 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).

11. Changes made to this Ruling by Addenda that issued on 30 May 2007, 2 July 2008, 18 January 2012 and 31 October 2012 have been incorporated into this version of the Ruling.<sup>1A</sup>

##### **2. Related Rulings/Determinations**

Omit 'GSTR 1999/1'; substitute 'TR 2006/10'.

##### **3. Legislative references**

Insert:

- TAA 1953 Sch 1 Div 358

---

<sup>1A</sup> Refer to each Addendum to see how that Addendum amends the Ruling.

# GSTR 2004/1

---

Page 2 of 2

---

This Addendum applies on and from 1 July 2010.

---

**Commissioner of Taxation**

31 October 2012

---

ATO references

NO: 1-409EPDL

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ Financial supplies ~~ reduced  
credit acquisitions