


# ***GSTR 2004/8A2 - Addendum - Goods and services tax: when does an entity have a decreasing adjustment under Division 132?***

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## Addendum

### Goods and Services Tax Ruling

#### Goods and services tax: when does an entity have a decreasing adjustment under Division 132?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2004/8 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 2004/8 is amended as follows:**

##### **1. Paragraphs 7 and 8**

Omit the paragraphs; substitute:

7. 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:** The Addendum to this Ruling that issued on 13 September 2006 applies on and from 13 December 2004 (the date of commencement of Division 131) except for the amendments at:

- items 1(b) and 4 of this Addendum, which apply on and from 29 June 2005; and
- items 2 and 6 of this Addendum, which apply on and from the date of issue of GSTR 2006/4.

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

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

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

(a) Omit:

- TAA 1953 37

(b) Insert:

# GSTR 2004/8

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- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

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## Commissioner of Taxation

31 October 2012

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### ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~  
adjustments other  
Goods and Services Tax ~~ General rules and concepts ~~  
entitlement to input tax credits  
Goods and Services Tax ~~ Financial supplies ~~ other