



# ***GSTR 2006/4A2 - Addendum - Goods and services tax: determining the extent of creditable purpose for claiming input tax credits and for making adjustments for changes in extent of creditable purpose***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: determining the extent of creditable purpose for claiming input tax credits and for making adjustments for changes in extent of creditable purpose

This Addendum amends Goods and Services Tax Ruling GSTR 2006/4 to reflect the changes to section 35-5 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) made by the *Tax Laws Amendment (2009 GST Administration Measures) Act 2010*. The Addendum also reflects updates to some related rulings/determinations references and makes some minor corrections. These changes apply to tax periods starting on or after 24 March 2010.

#### **GSTR 2006/4 is amended as follows:**

**1. Paragraph 9**

Omit 'GSTB 2000/2 How', substitute 'GSTB 2006/1 Goods and services tax: how'.

**2. Paragraph 13 Note**

Omit '*Taxation Administration Act 1953*'; substitute 'TAA'.

**3. Footnote 10**

(a) Omit 'Sections 33-5 and 35-5', substitute 'Subsections 33-5(1) and 35-5(1)'.

(b) Add at the end of the footnote:

Under subsection 35-5(2) if the amount paid or applied exceeds the amount to which you are properly entitled under subsection 35-5(1), the excess is to be treated as if it were GST that became payable, and due for payment, by you at the time when it was paid or applied.

## 4. Footnote 37

Omit the footnote, substitute:

<sup>37</sup> Miscellaneous Taxation Ruling MT 2006/1 *The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number considers the meaning of the term 'enterprise' for the purposes of the A New Tax System (Australian Business Number) Act 1999 (ABN Act)*. The ABN Act uses the definition of this term that is contained in the GST Act. GSTD 2006/6 *Goods and services tax: does MT 2006/1 have equal application to the meaning of 'entity' and 'enterprise' for the purposes of the A New Tax System (Goods and Services Tax) Act 1999?* explains that the principles in MT 2006/1 apply equally to the term 'enterprise' and can be relied upon for GST purposes.

## 5. Footnote 51

Omit 'ITAA1997'; substitute 'ITAA 1997'.

## 6. Related Rulings/Determinations

Omit:

MT 2000/1  
GSTB 2000/2  
GSTD 2000/8

Insert:

MT 2006/1  
GSTB 2006/1  
GSTD 2006/6

## 7. Legislative references

Omit:

🏠 ANTS(GST)A 1999 33-5  
🏠 ANTS(GST)A 1999 35-5

Insert:

🏠 ANTS(GST)A 1999 33-5(1)  
🏠 ANTS(GST)A 1999 35-5(1)  
🏠 ANTS(GST)A 1999 35-5(2)  
🏠 TAA 1953 Sch 1 105-60

## 8. Case references:

Omit '(1971) 45 ALJR 565'; substitute '(1971) 45 ALJR 565'.

This Addendum applies on and from 24 March 2010.

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**Commissioner of Taxation**

18 August 2010

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ATO references

NO: 1-22VRN8X

ISSN: 1443-5160

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