



***GSTR 2006/4ER - Erratum - 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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## Erratum

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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 Erratum corrects Goods and Services Tax Ruling GSTR 2006/4 to replace references to GSTR 2000/22 with references to GSTR 2006/3. GSTR 2000/22 was withdrawn and replaced with GSTR 2006/3 on 12 April 2006.

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

##### **1. Paragraph 10**

In the second sentence, omit 'GSTR 2000/22'; substitute 'GSTR 2006/3'. The sentence should now read:

Apportionment of input tax credits relating to financial supplies exceeding the financial acquisitions threshold is dealt with in GSTR 2006/3 Goods and services tax: determining the extent of creditable purpose for providers of financial supplies.

##### **2. Paragraph 69**

Omit 'GSTR 2000/22'; substitute 'GSTR 2006/3'. The paragraph should now read:

69. If you exceed the financial acquisitions threshold and you also make taxable or GST-free supplies, GSTR 2006/3, which is about determining the extent of creditable purpose for providers of financial supplies, explains how to apportion your input tax credits.

##### **3. Footnote 60**

In the third sentence, omit 'GSTR 2000/22'; substitute 'GSTR 2006/3'. The sentence should now read:

See GSTR 2006/3.

# GSTR 2006/4

## 4. Related Rulings/Determinations

Omit 'GSTR 2000/22'; substitute 'GSTR 2006/3'.

This Erratum applies on and from 12 April 2006.

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### Commissioner of Taxation

17 May 2006

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#### ATO references

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