



Addendum

Goods and Services Tax Ruling

Goods and services tax: appropriations

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2011/2 to:

- add the date of enactment of subsection 357-60(3) of Schedule 1 to the *Taxation Administration Act 1953* (TAA) to footnote 18; and
- clarify the Commissioner's view of the interaction between section 11-25 of the *A New Tax System (Goods and Services Tax) Act 1999* and former section 105-60 of Schedule 1 to the TAA before 1 July 2010 at footnote 18.

GSTR 2011/2 is amended as follows:

1. Footnote 18

Omit the text; substitute:

- ¹⁸ Section 11-25 of the GST Act and subsection 357-60(3) of Schedule 1 to the *Taxation Administration Act 1953*, which applies from 1 July 2010. Before 1 July 2010, the Commissioner's view is that section 11-25 of the GST Act and section 105-60 of Schedule 1 to the *Taxation Administration Act 1953* apply to provide the same outcome, that is, the recipient cannot claim an input tax credit in respect of that payment.

This Addendum applies both before and after the date of issue.

Commissioner of Taxation

16 November 2011

ATO references

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Goods and Services Tax -- General rules and concepts -- taxable supplies
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