


GSTR 2013/2A1 - Addendum - Goods and services tax: adjustment notes

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Addendum

Goods and Services Tax Ruling

Goods and services tax: adjustment notes

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2013/2 to make minor amendments and update the references section.

GSTR 2013/2 is amended as follows:

1. Paragraph 12

Omit 'In accordance with the legislative instrument, an'; substitute 'An'.

2. Paragraph 13

- (a) After footnote 9 omit ';'.
- (b) At the end of the first dot point omit ';'.

3. Paragraph 20

After footnote 19 omit ';'.

4. Paragraph 43

In the last sentence omit 'paragraph 39'; substitute 'paragraph 40'.

5. Paragraph 48

Omit 'meets the information requirements of the Commissioner'; substitute 'may be used to attribute a decreasing adjustment'.

6. Paragraphs 49 and 52

At the end of the paragraphs insert '.

7. Footnote 40

Omit the footnote, substitute:

⁴⁰ See paragraphs 53 to 56 of this Ruling.

8. Paragraph 60

After paragraph 60 insert:

60A. Changes made to this Ruling by the Addendum that issued on 11 September 2013 have been incorporated into this version of the Ruling.^{32A}

9. Paragraph 75

In the last sentence omit ‘³⁹’, and substitute ‘³⁹’.

10. Paragraph 85

At the end of dot point 3 omit ‘⁵⁰.’ and substitute ‘⁵⁰’.

11. Appendix 2

- (a) Omit the underline from the text in the second last Legislative instrument box.
- (b) Omit the text from the last Legislative instrument box; substitute ‘*A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Supplies made by or to a Partnership) Legislative Instrument 2013*.’

12. Legislative references

(a) Omit the references; substitute:

- AIA 2B
- ANTS(GST)A 1999 17-10
- ANTS(GST)A 1999 19-10
- ANTS(GST)A 1999 Div 21
- ANTS(GST)A 1999 Div 29
- ANTS(GST)A 1999 29-20(3)
- ANTS(GST)A 1999 29-70(1)
- ANTS(GST)A 1999 29-70(1)(c)(ii)
- ANTS(GST)A 1999 29-75(1)
- ANTS(GST)A 1999 29-75(1)(a)
- ANTS(GST)A 1999 29-75(1)(b)
- ANTS(GST)A 1999 29-75(1)(c)
- ANTS(GST)A 1999 29-75(1)(d)
- ANTS(GST)A 1999 29-75(2)
- ANTS(GST)A 1999 29-80(2)
- ANTS(GST)A 1999 Div 48
- ANTS(GST)A 1999 48-50
- ANTS(GST)A 1999 48-40(1)
- ANTS(GST)A 1999 48-57(1)
- ANTS(GST)A 1999 54-15
- ANTS(GST)A 1999 54-50
- ANTS(GST)A 1999 54-50(1)
- ANTS(GST)A 1999 54-50(1)(b)
- ANTS(GST)A 1999 Div 58
- ANTS(GST)A 1999 58-95
- ANTS(GST)A 1999 Div 60

^{32A} Refer to that Addendum to see how the Addendum amends this Ruling.

- ANTS(GST)A 1999 83-5
- ANTS(GST)A 1999 84-5
- ANTS(GST)A 1999 105-5(1)(a)
- ANTS(GST)A 1999 111-5(1)
- ANTS(GST)A 1999 Div 134
- ANTS(GST)A 1999 SubDiv 153-A
- ANTS(GST)A 1999 153-10
- ANTS(GST)A 1999 153-20(1)(b)
- ANTS(GST)A 1999 153-20(2)
- ANTS(GST)A 1999 153-25(1)
- ANTS(GST)A 1999 153-50(1)(b)
- ANTS(GST)A 1999 195-1
- ANTS(GSTT)A 1999 Pt3 Div2
- ANTS(GSTT)A 1999 15C
- ANTS(GSTT)A 1999 15H(4)
- ANTS(GST)R 1999 29-80.02
- TAA 1953 Pt IVC
- TAA 1953 Sch1 382-5(8)
- TAA 1953 Sch1 388-50(1)

(b) Omit from Legislative determinations section:

- A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments) Relating to Supplies made by or to a Partnership)

Substitute:

- A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Supplies made by or to a Partnership)
- A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Reimbursements of an Employee etc) Legislative Instrument 2013

This Addendum applies on and from 21 August 2013.

Commissioner of Taxation

11 September 2013

ATO references

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