


# ***GSTR 2014/1A1 - Addendum - Goods and services tax: motor vehicle incentive payments***

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## Addendum

### Goods and Services Tax Ruling

#### Goods and services tax: motor vehicle incentive payments

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2014/1 to make reference to special attribution rules in relation to motor vehicle incentive payments contained in *A New Tax System (Goods and Services Tax) (Particular Attribution Rules for Certain Motor Vehicle Incentive Payments Made to Motor Vehicle Dealers) Legislative Instrument 2015*.

#### **GSTR 2014/1 is amended as follows:**

##### **1. Paragraph 118**

Omit the last sentence; substitute:

118. *If the incentive payment and the sale of the motor vehicle to Kasey occur in the same tax period, the GST payable on Delta Dealership's supply of the motor vehicle to Kasey is attributable in that same tax period. If the incentive payment is received in the tax period prior to the tax period in which the sale of the motor vehicle to Kasey occurs, the GST payable on Delta Dealership's supply of the motor vehicle to Kasey is attributable in the tax period in which Delta Dealership knows the total consideration for the supply of the motor vehicle to Kasey.*

##### **2. Footnote 55**

Omit the footnote; substitute:

<sup>55</sup> In some cases, a dealer may receive an incentive payment for the supply of a vehicle in a tax period before the vehicle is supplied to a customer. A legislative instrument applies under section 29-25 on and from 1 January 2015 that determines particular GST attribution rules where the dealer will not know the total consideration for the sale of the vehicle at the time the incentive payment is received or the invoice is issued – see *A New Tax System (Goods and Services Tax) (Particular Attribution Rules for Certain Motor Vehicle Incentive Payments Made to Motor Vehicle Dealers) Legislative Instrument 2015*. For transactions that occurred prior to 1 January 2015 dealers can apply *A New Tax System (Goods and Services Tax) (Particular Attribution Rules Where Total Consideration Not Known) Determination (No. 1) 2000*.

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## 3. Other references

Insert:

- A New Tax System (Goods and Services Tax)  
(Particular Attribution Rules for Certain Motor Vehicle Incentive  
Payments Made to Motor Vehicle Dealers) Legislative  
Instrument 2015

This Addendum applies on and from 27 April 2016.

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## Commissioner of Taxation

27 April 2016

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### ATO references

NO: 1-7S5VYUH

ISSN: 2205-6157

ATOlaw topic: Goods and services tax ~~ General rules and concepts ~~  
Adjustments ~~ Other  
Goods and services tax ~~ General rules and concepts ~~  
Supplies ~~ Taxable supplies  
Goods and services tax ~~ Other GST topics (A to M) ~~  
Motor vehicles ~~ other

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