



# ***GSTA TPP 066W - Goods and services tax: Do Division 17 and Division 27 of the Income Tax Assessment Act 1997 (ITAA) operate for food retailers using a simplified method?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 066W - Goods and services tax: Do Division 17 and Division 27 of the Income Tax Assessment Act 1997 (ITAA) operate for food retailers using a simplified method?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *11 June 2014*



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# Notice of Withdrawal

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## Goods and Services Tax Advice

### Goods and services tax: do Division 17 and Division 27 of the *Income Tax Assessment Act 1997* (ITAA) operate for food retailers using a simplified method?

Goods and Services Tax Advice GSTA TPP 066 is withdrawn with effect from today.

1. GSTA TPP 066 provides that Divisions 17 and 27 of the ITAA apply to all taxpayers regardless of whether the taxpayer uses a simplified accounting method to account for GST.
2. Division 17 of the ITAA ensures that the calculation of a taxpayer's assessable income disregards the GST payable on the taxpayer's taxable supplies or increasing adjustments. Division 27 of the ITAA ensures that the calculation of a taxpayer's deductions do not include an amount relating to an input tax credit to which the taxpayer is entitled or a decreasing adjustment that the taxpayer has.
3. GSTA TPP 066 is withdrawn as it does not involve an interpretative decision. Divisions 17 and 27 of the ITAA clearly apply to all entities.
4. Further information about the simplified accounting methods that can be used by food retailers can be found on the ATO website.

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**Commissioner of Taxation**

11 June 2014

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ATO references

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