



GSTA TPP 076W - Goods and services tax: are rebates and other trade incentive payments that are bundled into one total amount, treated for GST purposes, as being a rebate or discount that reduces the consideration for the relevant purchases?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 076W - Goods and services tax: are rebates and other trade incentive payments that are bundled into one total amount, treated for GST purposes, as being a rebate or discount that reduces the consideration for the relevant purchases?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *19 November 2014*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: are rebates and other trade incentive payments that are bundled into one total amount, treated for GST purposes, as being a rebate or discount that reduces the consideration for the relevant purchases?

Goods and Services Tax Advice GSTA TPP 076 is withdrawn with effect from today.

1. Goods and Services Tax Advice GSTA TPP 076 provides guidance on the treatment for GST purposes of Rebates and other incentive payments that are bundled into one amount. It states that bundling does not change the GST treatment that applies to each of the individual rebates or payments.
2. GSTA TPP 076 is withdrawn because it is a duplication of the existing ATO View.
3. The Commissioner's view regarding the GST treatment of Rebates and other trade incentive payments that are bundled into one amount is contained in paragraph 19 of GSTR 2000/19 *Goods and services tax: making adjustments under Division 19 for adjustment events*.
4. GSTR 2000/19 provides further guidance around the GST treatment of Discounts at paragraphs 20 to 23 and Rebates at paragraph 24.

Commissioner of Taxation

19 November 2014

ATO references

NO: 1-5WICPGU
ISSN: 1443-5160
ATOLaw topic: Goods and Services Tax -- General rules and concepts --
adjustments other
Goods and Services Tax -- General rules and concepts --
net amount

GSTA TPP 076

**© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).