



***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?***

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



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## Notice of Withdrawal

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### 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Goods and Services Tax Advice GSTA TPP 076 is withdrawn with effect from today.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 GSTA TPP 076 is withdrawn because it is a duplication of the existing ATO View.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.

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**Commissioner of Taxation**

19 November 2014

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#### 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**

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