



GSTA TPP 086W - Goods and services tax: is a partnership entitled to an input tax credit for an acquisition if the relevant tax invoice contains the name of only one partner?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 086W - Goods and services tax: is a partnership entitled to an input tax credit for an acquisition if the relevant tax invoice contains the name of only one partner?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 March 2011*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: is a partnership entitled to an input tax credit for an acquisition if the relevant tax invoice contains the name of only one partner?

Goods and Services Tax Advice GSTA TPP 086 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with the entitlement of a partnership to an input tax credit where the relevant tax invoice contains the name of only one partner.
2. The content of this GSTA TPP is covered by paragraphs 114 to 116 of Goods and Services Tax Ruling GSTR 2003/13 and paragraphs 209 to 211 of Goods and Services Tax GSTR 2004/6. It only draws on the existing ATO view without adding to, or modifying it in any way.

Commissioner of Taxation

30 March 2011

ATO references

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ATOlaw topic: Goods and Services Tax -- General rules and concepts -- entitlement to input tax credits