



***GSTA TPP 087W - 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, and that partner is reimbursed by the partnership for the cost of the acquisition?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 087W - 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, and that partner is reimbursed by the partnership for the cost of the acquisition?*

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



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## Notice of Withdrawal

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### 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, and that partner is reimbursed by the partnership for the cost of the acquisition?

Goods and Services Tax Advice GSTA TPP 087 is withdrawn with effect from today.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 for an acquisition if the relevant tax invoice contains the name of only one partner, and that partner is reimbursed by the partnership for the cost of the acquisition.
2. The content of this GSTA TPP is covered by paragraphs 73 and 74 of Goods and Services Tax Ruling GSTR 2000/17, paragraphs 110 to 113 of Goods and Services Tax Ruling GSTR 2000/17 and paragraphs 169 to 172 of Goods and Services Tax GSTR 2000/17. It only draws on the existing ATO view without adding to, or modifying it in any way.

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**Commissioner of Taxation**

30 March 2011

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ATO references

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