

***GSTB 2006/1A - Addendum - Goods and services tax:  
how to claim input tax credits for car expenses***



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## Addendum

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### Goods and Services Tax Bulletin

#### Goods and services tax: how to claim input tax credits for car expenses

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Bulletin GSTB 2006/1 to update the Date of effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

#### **GSTB 2006/1 is amended as follows:**

##### **1. Paragraphs 78 and 79**

Omit the paragraphs; substitute:

78. This Bulletin applies [to tax periods commencing] both before and after its date of issue. However, this Bulletin will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Bulletin (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

This Addendum applies on and from 1 July 2010.

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**Commissioner of Taxation**

31 October 2012

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#### ATO references

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