

GSTD 2002/4W - Goods and services tax: what are the requirements for a particular document to be treated as an adjustment note when an adjustment arises from a payment made by a third party?

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! This document has changed over time. This is a consolidated version of the ruling which was published on *17 December 2003*



Notice of Withdrawal

Goods and Services Tax Determination

Goods and services tax: what are the requirements for a particular document to be treated as an adjustment note when an adjustment arises from a payment made by a third party?

Goods and Services Tax Determination GSTD 2002/4 is withdrawn with effect from today.

1. GSTD 2002/4 set out the requirements for a document to be treated as an adjustment note when an adjustment arises from a payment made by a third party.
2. The Addendum to GSTR 2000/19, which issues today, clarifies the treatment of payments to third parties where an entity (such as a manufacturer) offers to make payments to third parties if they acquire a thing from another entity (such as a retailer). A payment made by an entity to a third party in these circumstances does not give rise to an adjustment event. As a result, there is no adjustment and no need for an adjustment note. Accordingly, GSTD 2002/4 is withdrawn.

Commissioner of Taxation

17 December 2003

ATO references

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