


GSTD 2004/1A5 - Addendum - Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?

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Addendum

Goods and Services Tax Determination

Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. The Addendum amends Goods and Services Tax Determination GSTD 2004/1 to update the Date of Effect section and the References section.

GSTD 2004/1 is amended as follows:

1. Date of Effect

- (a) Omit from paragraph 21 '[to tax periods commencing]'.
(b) Omit the Notes following paragraph 21.
(c) Insert:

21A. Changes made to this Determination by Addenda that issued on 11 July 2007, 25 January 2012, 31 October 2012, 17 April 2013 and 2 October 2013 have been incorporated into this version of the Determination. Refer to each Addendum to see how that Addendum amends this Determination.

2. Related Rulings / Determinations

Omit 'GSTR 2000/1; GSTR 2000/3'

3. Legislative references

Omit:

- GSTA 1999 29-10(3)(a)
- GSTA 1999 29-20(3)(a)
- GSTA 1999 29-20(3)(b)
- GSTA 1999 29-75

This Addendum applies on and from 2 October 2013.

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Commissioner of Taxation

2 October 2013

ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ adjustment notes
Goods and Services Tax ~~ General rules and concepts ~~ tax invoices
Goods and Services Tax ~~ Miscellaneous rules ~~ court order and settlements

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