GSTR 2000/12A2 - Addendum - Goods and services tax: attributing GST payable and input tax credits for supplies and acquisitions under lay-by sale agreements

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Addendum

Goods and Services Tax Ruling

Goods and services tax: attributing GST payable and input tax credits for supplies and acquisitions under lay-by sale agreements

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/12 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.

GSTR 2000/12 is amended as follows:

1.   Paragraph 12

Omit the paragraph including note; substitute:

> 12.   This Ruling applies [to tax periods commencing] both before and after its date of issue. However, this Ruling 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 Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).
>
> **Note 1**: the Addendum to this Ruling that issued on 11 July 2007, explains our view of the law as it applied from 1 July 2007.
>
> **Note 2**: the Addendum to this Ruling that issued on 31 October 2012, explains our view of the law as it applied from 1 July 2010.

2.   Related Rulings/Determinations

Insert 'TR 2006/10'.

3.   Legislative references

Insert:

-   TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation
31 October 2012