


GSTR 2000/1A3 - Addendum - Goods and services tax: adjustment notes

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Addendum

Goods and Services Tax Ruling

Goods and services tax: adjustment notes

This Addendum amends Goods and Services Tax Ruling GSTR 2000/1 to make minor technical updates to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* and the *Taxation Administration Act 1953* since the Ruling was issued.

The Addendum also updates GSTR 2000/1 to refer to relevant Legislative Determinations, a law administration practice statement and a GST Ruling, which have since issued.

The Addendum also amends:

- the Legislative Determination reproduced at Schedule 1 to GSTR 2000/1 to include the registration number and date as it is now registered on the Federal Register of Legislative Instruments; and
- replaces the Legislative Determination reproduced at Schedule 2 to GSTR 2000/1 with the Legislative Determination that is registered on the Federal Register of Legislative Instruments. The Legislative Determination substituted has the same effect.

GSTR 2000/1 is amended as follows:

1. Paragraph 6

Omit the paragraph including the note; substitute:

6. This Ruling explains the Commissioner's view of the law as it applies both before and after its date of issue. You can rely on this Ruling on and from its date of issue for the purposes of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953* (TAA). Goods and Services Tax Ruling GSTR 1999/1 explains the GST rulings system and the Commissioner's view of when you can rely on this interpretation of the law in GST public and private rulings.

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6A. Changes made to this Ruling by Addenda that issued on 14 June 2000, 1 March 2006 and 2 April 2008 have been incorporated into this version of the Ruling.^{1A} You can rely on the changes made to the Ruling by each Addendum for the purposes of section 105-60 of Schedule 1 to the TAA from the date of issue of the relevant Addendum. If the Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, the Addendum prevails.

6B. If you have relied on a previous ruling (including the public ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of the relevant Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the previous ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of the relevant Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the previous ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

2. Footnote 15

At the end of the footnote, insert:

See also Law Administration Practice Statement PS LA 2004/11 The Commissioner's discretions to treat a particular document as a tax invoice or adjustment note.

3. Paragraph 35

Omit 'subsection 70(2) of the *Taxation Administration Act 1953* (Taxation Administration Act)' and substitute 'subsection 382-5(8) of Schedule 1 to the TAA'.

4. Footnote 26

Omit the text; substitute:

²⁶ This is in accordance with the information requirements for adjustment notes that the Commissioner has determined under paragraph 29-75(1)(c). See *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination (No. 1) 2000*, which is reproduced at Schedule 1 to this Ruling.

^{1A} Refer to each Addendum to see how that Addendum amends this Ruling.

5. Paragraph 59

After the end of the paragraph, insert:

^{33A} See www.ato.gov.au for legislative determinations made by the Commissioner under subsection 29-20(3).

6. Paragraph 60

Omit the paragraph, including the footnote; substitute:

60. If you acquire something that is a supply (other than goods or real property) that is not connected with Australia or is connected with Australia under paragraph 9-25(5)(c), you may be liable to pay GST on the supply if it is taxable under section 84-5. The Commissioner has determined that this is a circumstance in which you may claim an input tax credit without having to hold a tax invoice.³⁴

7. Paragraph 62

Omit 'where there are when special' and substitute 'where there are special'.

8. Footnote 36

Omit the text; substitute:

³⁶ Section 382-5 of Schedule 1 to the TAA.

9. Footnote 37

Omit the text; substitute:

³⁷ Subsection 288-45(2) of Schedule 1 to the TAA.

10. Footnote 38

Omit and the text; substitute:

³⁸ Paragraph 288-50(b) of Schedule 1 to the TAA.

11. Footnote 39

Omit '29-70(3)' and substitute '29-70.01(3)'.

³⁴ Subsection 29-10(3). See *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 2) 2000*.

12. Paragraph 85

Omit the last sentence; substitute:

In this case, the adjustment note must be issued within 28 days^{48A} of you becoming aware of the adjustment amount, or a request by the recipient if this is earlier.

13. Paragraph 88

Omit the last sentence; substitute:

The electricity provider must issue an adjustment note within 28 days^{48B} of becoming aware of the adjustment amount or a request by the recipient.

14. Footnote 49

At the end of the footnote, insert:

See also GSTR 2000/37 Goods and services tax: agency relationships and the application of the law.

15. Paragraph 100

Omit the paragraph; substitute:

100. Approved form has the meaning given by section 388-50 of Schedule 1 to the TAA. Under this section a return, notice, statement, application or other document is in the approved form if, and only if:

- (a) it is in the form approved in writing by the Commissioner for that kind of return, notice, statement, application or other document; and
- (b) it contains a declaration signed by a person or persons as the form requires (see section 388-75 of Schedule 1 to the TAA); and
- (c) it contains the information that the form requires, and any further information, statement or document as the Commissioner requires, whether in the form or otherwise; and

^{48A} Or the number of days specified in a determination made by the Commissioner under subsection 29-75(3) that applies in the particular circumstances.

^{48B} A Public Utility Provider or Electricity Distributor may have further time to issue an adjustment note upon becoming aware of an adjustment. See *A New Tax System (Goods and Services Tax) Act 1999 Extension of Time to Issue An Adjustment Note Determination (No. 78) 2000* and *A New Tax System (Goods and Services Tax) Extension of Time to Issue An Adjustment Note Determination (No. 1) 2002 – Supplies made by electricity distributors to electricity retailers*, respectively.

- (d) for a return, notice, statement, application or document that is required to be given to the Commissioner – it is given in the manner that the Commissioner requires (which may include electronically).

A document that satisfies paragraphs (a), (b) and (d) above but not paragraph (c) is also in the approved form if it contains the information required by the Commissioner. The Commissioner must specify the requirement in writing.

The Commissioner may combine in the same approved form more than one return, notice, statement, application or other document.

The Commissioner may approve a different approved form for different entities.

16. Paragraph 113

At the end of the paragraph, insert:

However, the Commissioner may treat as a tax invoice a particular document that is not a tax invoice.

17. Subject references

Immediately before 'Subject references', insert:

Related Rulings:
GSTR 1999/1; GSTR 2000/37

18. Legislative References

(a) Insert:

- ANTS(GST)A 9-25(5)(c)
- ANTS(GST)A 11-30
- ANTS(GST)A 11-30(1)
- ANTS(GST)A 29-10(3)
- ANTS(GST)A 54-50
- ANTS(GST)A Div 60
- ANTS(GST)A 70-20
- ANTS(GST)R 29-70.01(3)
- TAA 1953 Sch 1 105-60
- TAA 1953 Sch 1 288-45(2)
- TAA 1953 Sch 1 288-50(b)
- TAA 1953 Sch 1 382-5
- TAA 1953 Sch 1 382-5(8)
- TAA 1953 Sch 1 388-50
- TAA 1953 Sch 1 388-75

(b) Omit:

- TAA 37
- TAA 44(2)
- TAA 45(b)

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- TAA 70
- TAA 70(2)

(c) Immediately after 'Legislative references', insert:

Legislative Determinations:

- A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination (No. 1) 2000
- A New Tax System (Goods and Services Tax) Act 1999 Waiver of Requirement to hold an Adjustment Note for a Decreasing Adjustment Determination 2000
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 2) 2000
- A New Tax System (Goods and Services Tax) Act 1999 Extension of Time to Issue An Adjustment Note Determination (No. 78) 2000
- A New Tax System (Goods and Services Tax) Extension of Time to Issue An Adjustment Note Determination (No. 1) 2002 – Supplies made by electricity distributors to electricity retailers

19. Case References

Immediately after 'Case references', insert:

Other references:
PS LA 2004/11

20. Schedule 1 of this Ruling

At the end of Schedule 1 of this Ruling (after the signature block) insert:

Registration Number: F2006B11651
Registration Date: 29 November 2006

21. Schedule 2 of this Ruling

Replace entire Schedule 2 of this Ruling with the following:

COMMONWEALTH OF AUSTRALIA

A New Tax System (Goods and Services Tax) Act 1999

Under paragraph 29-20(3) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901* I make the following determination:

Citation

1. This determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Requirement to hold an Adjustment Note for a Decreasing Adjustment Determination 2000*.

Waiver of Adjustment Note Requirement

2. The following circumstances are circumstances of a kind in which the requirement for an adjustment note under subsection 29-20(3) does not apply:

- (a) where the decreasing adjustment relates to a taxable supply under section 84-5 of the Act.

Dated this 21st day of March 2000.

Lawrie Hill
Assistant Commissioner
GST Rulings
Delegate of the Commissioner

Registration Number: F2006B11575
Registration Date: 14 November 2006

This Addendum explains our view of the law as it applies both before and after its date of issue. You can rely upon this Addendum on and from its date of issue for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the public ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of this Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the earlier ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of this Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the earlier ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

Commissioner of Taxation
2 April 2008

ATO references

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