


# ***GSTR 2000/26A2 - Addendum - Goods and services tax: corporate card statements - entitlement to an input tax credit without a tax invoice***

 This cover sheet is provided for information only. It does not form part of *GSTR 2000/26A2 - Addendum - Goods and services tax: corporate card statements - entitlement to an input tax credit without a tax invoice*

 View the [consolidated version](#) for this notice.



## Addendum

---

### Goods and Services Tax Ruling

#### Goods and services tax: corporate card statements – entitlement to an input tax credit without a tax invoice

This Addendum amends Goods and Services Tax Ruling GSTR 2000/26 to reflect the amendments to the A New Tax System (Goods and Services Tax) Regulations 1999 resulting from the commencement of the A New Tax System (Goods and Services Tax) Amendment Regulations 2007 (No. 1). This Legislative Instrument changes the threshold amount for the requirement to issue a tax invoice from 1 July 2007.

#### **GSTR 2000/26 is amended as follows:**

##### **1. Paragraph 12**

Omit '\$50'; substitute '\$75'.

This Addendum explains our view of the law as it applied from 1 July 2007. 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 ruling this Addendum amends), you are protected in respect of what you have done up to the date of issue of this Addendum.

---

**Commissioner of Taxation**

11 July 2007

---

#### ATO references

NO:	2006/20258
ISSN:	1443-5160
ATOlaw topic:	Goods and Services Tax ~~ General rules and concepts ~~ tax invoices