### GSTR 2000/26A4 - 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 2000/26A4* - Addendum - Goods and services tax: corporate card statements - entitlement to an input tax credit without a tax invoice

Uiew the consolidated version for this notice.

Australian Government

Australian Taxation Office

# GSTR 2000/26

Page 1 of 2

## 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 is a public ruling for the purposes of the *Taxation Administration Act 1953.* It amends Goods and Services Tax Ruling GSTR 2000/26 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 2000/26 is amended as follows:

#### 1. Paragraph 7

Omit the paragraph including notes; substitute:

7. 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).

#### 2. Footnote 19

Omit 'GSTR 2000/23'; substitute 'GSTR 2003/12'.

#### 3. Related Rulings/Determinations

Omit 'GSTR 2000/23'; substitute 'TR 2006/10'; GSTR 2003/12'.

#### 4. Legislative references

- (a) Omit:
  - TAA 1953 284-75
- (b) Insert:
  - TAA 1953 Sch 1 284-75(1)
  - TAA 1953 Sch 1 Div 358



Page 2 of 2

This Addendum applies on and from 1 July 2010.

## **Commissioner of Taxation** 31 October 2012

#### ATO references

NO:	1-409EPDL
ISSN:	1443-5160
ATOlaw topic:	Goods and Services Tax ~~ General rules and concepts ~~ entitlement to input tax credits
	Goods and Services Tax ~~ General rules and concepts ~~
	tax invoices