


GSTR 2003/13A4 - Addendum - Goods and services tax: general law partnerships

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Addendum

Goods and Services Tax Ruling

Goods and services tax: general law partnerships

This Addendum amends Goods and Services Tax Ruling GSTR 2003/13 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTR 2003/13 for amendments made to Subdivision 29-C.

The amendments to Subdivision 29-C are in relation to tax invoices and apply to net amounts for tax periods starting on or after 1 July 2010.

This Addendum also makes further minor amendments to GSTR 2003/13 to correct other minor non-technical errors and to update the references section of GSTR 2003/13.

GSTR 2003/13 is amended as follows:

1. Date of effect

Omit the paragraphs; substitute;

7. This Ruling applies (to tax periods commencing) both before and after its date of issue.

8. 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 to 76 of Taxation Ruling TR 2006/10).

8A. Changes made to this Ruling by Addenda that issued on 15 August 2007, 8 April 2009 and 27 March 2013 have been incorporated into this version of the Ruling.^{3AA}

^{3AA} Refer to each Addendum to see how that Addendum amends this Ruling.

2. Paragraph 114

Omit the paragraph; substitute:

114. In most cases, where a partner makes a creditable acquisition in the capacity as a partner, the partnership must hold a tax invoice to claim an input tax credit.⁶⁹ If the tax invoice is for a supply or supplies and the total price is at least \$1,000, or such higher amount as the regulations specify, subparagraph 29-70(1)(c)(ii) requires that the tax invoice include enough information to clearly ascertain the identity or the ABN of the recipient. Where the recipient is a partnership, enough information to clearly ascertain the identity of the partnership or its ABN is required.⁷⁰ The identity requirement will be met if the tax invoice shows the names of all the partners, or the registered business name of the partnership.

3. Paragraph 115

Omit the paragraph; substitute:

115. However, there may be occasions when a document issued to the partnership as a tax invoice is for supplies with a total price of at least \$1,000, or such higher amount as regulations specify, but contains only the identity of a partner. The Commissioner has made a determination under subsection 29-10(3) to waive the requirement for the partnership to hold a tax invoice before attributing an input tax credit to a tax period, if the partnership holds a document that contains the identity of a partner instead of the partnership, and that otherwise satisfies the requirements of subsection 29-70(1).⁷¹

4. Paragraph 116

Omit the paragraph; substitute:

116. Where the tax invoice shows a total price of less than \$1,000, the fact that it shows the identity of a partner and not the identity of the partnership will make no difference. The identity of the recipient is not a requirement for tax invoices for this amount.⁷²

⁶⁹ Subsection 29-10(3). However, see Goods and Services Tax Ruling GSTR 2013/1 *Goods and services tax: tax invoices*, which explains when you do not need to hold a tax invoice to claim an input tax credit.

⁷⁰ See paragraphs 21 to 24 of Goods and Services Tax Ruling GSTR 2013/1.

⁷¹ See *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from or Acquisitions by a Partnership) Legislative Instrument 2013*.

⁷² Paragraph 29-70(1)(c).

5. Paragraph 117

Omit the paragraph; substitute:

117. Similarly, where partners make supplies in their capacity as partners of a partnership, tax invoices issued by the partnership should show enough information to clearly ascertain the partnership's identity and ABN.⁷³ The identity requirement will be met if the tax invoice, for example, shows the names of all the partners, or the registered business name of the partnership. However, the Commissioner has made a determination under subsection 29-10(3) to waive the requirement for a recipient to hold a tax invoice before attributing an input tax credit to a tax period, if the recipient holds a document that contains the identity of a partner instead of the partnership (where the supply was made on behalf of the partnership)⁷⁵ and that otherwise satisfies the requirements of subsection 29-70(1).^{75A}

6. Related Rulings/Determinations

Omit 'GSTR 1999/1; GSTR 2000/17'; insert 'GSTR 2013/1; TR 2006/10'.

7. Legislative references

Omit:

- ANTS(GST) A99 29-70(1)(b)
- ANTS(GST) R99 29-70.01
- ANTS(GST) R99 29-70.01(2)
- ANTS(GST) R99 29-70.01(3)
- ANTS(GST) R99 29-70.01(3c)

Insert:

- ANTS(GST) A99 29-10(3)
- ANTS(GST) A99 29-70(1)(c)
- ANTS(GST) A99 29-70(1)(c)(i)
- ANTS(GST) A99 29-70(1)(c)(ii)
- ANTS(GST) A99 29-70(1B)

8. Other references

Insert:

- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from or Acquisitions by a Partnership) Legislative Instrument 2013

⁷³ Subparagraph 29-70(1)(c)(i).

⁷⁵ For indicia of a partner acting in the capacity as a partner making supplies, see paragraph 29 of this Ruling.

^{75A} See *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from or Acquisitions by a Partnership) Legislative Instrument 2013*.

GSTR 2003/13

This Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.

Commissioner of Taxation

27 March 2013

ATO references

NO: 1-257CLL8

ISSN: 1443-5160

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