

GSTR 2003/13A5 - 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 is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2003/13 to reflect the information requirements for an adjustment note in *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012*. The Addendum also notes that the requirement for an adjustment note for decreasing adjustments is waived if the requirements in *A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Supplies made by or to a Partnership) Legislative Instrument 2013* are met.

This Addendum makes further minor amendments to GSTR 2003/13 to correct other minor technical changes and to update the references section.

GSTR 2003/13 is amended as follows:

1. Paragraph 8A

- (a) Omit ' and 27 March 2013', substitute; ', 27 March 2013 and 21 August 2013'.
- (b) Omit the Note.

2. Paragraph 118

- (a) Omit 'show the name and either the address' from the second sentence; substitute: 'contain enough information to clearly ascertain the identity'.
- (b) Omit 'amount payable' from the second sentence; substitute: 'price'.

(c) At the end of the paragraph, insert:

However, the Commissioner has made a determination under subsection 29-20(3) to waive the requirement for an entity to hold an adjustment note before attributing a decreasing adjustment to a tax period, if the entity holds a document that contains the identity of a partner instead of the partnership (where the supply was made by or to the partnership)^{78A} and that otherwise satisfies the requirements of subsection 29-75(1).^{78AA}

3. Footnote 77

Omit the footnote; substitute:

77. The identity requirement will be met if the adjustment note shows the names of all the partners, or the registered business name of the partnership.

4. Footnote 78

Omit the footnote; substitute:

78. Paragraph 5(1)(c) of the *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012*.

5. Paragraph 119

Omit the paragraph.

6. Paragraph 120

Omit the paragraph, including the footnote.

7. Reference section

Insert into the *Legislative references*:

- ANTS(GST) A99 29-20(3)

Insert into the *Other references*:

- A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012
- A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Supplies made by or to a Partnership) Legislative Instrument 2013

^{78A} For indicia of a partner acting in the capacity as a partner making supplies, see paragraph 29 of this Ruling.

^{78AA} See *A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Supplies made by or to a Partnership) Legislative Instrument 2013*

This Addendum explains the Commissioner's view of the law and applies from 21 August 2013.

Commissioner of Taxation

21 August 2013

ATO references

NO: 1-4VQR3CM

ISSN: 1443-5160

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