


# ***GSTR 2004/6A4 - Addendum - Goods and services tax: tax law partnerships and co-owners of property***

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## Addendum

### Goods and Services Tax Ruling

#### Goods and services tax: tax law partnerships and co-owners of property

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2004/6 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 2004/6 to correct other minor technical changes and to update the references section.

#### **GSTR 2004/6 is amended as follows:**

**1. Paragraph 7**

Omit 'and 27 March 2013'; substitute ', 27 March 2013 and 21 August 2013'.

**2. Paragraph 213**

- (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'.

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) and that

otherwise satisfies the requirements of subsection 29-75(1).<sup>100A</sup>.

### 3. Footnote 99

Omit the footnote; substitute:

99. 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 100

Omit the footnote; substitute:

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

### 5. Paragraph 214

Omit the paragraph.

### 6. Paragraph 215

Omit the paragraph, including the footnote.

### 7. Paragraph 218

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

### 8. Paragraph 267

- (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'.

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<sup>100A</sup> 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*.

**9. Paragraph 268**

Omit the second sentence; substitute: 'The adjustment note will meet the adjustment note requirements if it contains enough information to clearly ascertain the identity or ABN of the co-owner acting as agent,<sup>126</sup> instead of all of the co-owners, and otherwise satisfies the requirements of subsection 29-75(1).'

**10. Paragraph 269**

Omit the second sentence; substitute: 'The adjustment note will meet the adjustment note requirements if it contains enough information to clearly ascertain the identity and ABN of the co-owner acting as agent,<sup>128</sup> instead of all of the co-owners, and otherwise satisfies the requirements of subsection 29-75(1).'

**11. Related Rulings/Determinations****(a) Legislative references**

Insert:

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

**(b) Other references**

Insert:

- 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 it applies from 21 August 2013.

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**Commissioner of Taxation**

21 August 2013

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## ATO references

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<sup>126</sup> Paragraph 5(1)(c) of the *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012*. Note that these details will be required only where the adjustment note relates to a tax invoice showing a total price of at least \$1,000, or the price of a supply which becomes taxable was at least \$1,000.

<sup>128</sup> Paragraph 5(1)(c) of the *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012*.