


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).^{100A}.

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'.

^{100A} 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,¹²⁶ 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,¹²⁸ 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.

Commissioner of Taxation

21 August 2013

ATO references

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¹²⁶ 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.

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