


# ***GSTR 2008/1A1 - Addendum - Goods and services tax: when do you acquire anything or import goods solely or partly for a creditable purpose?***

 This cover sheet is provided for information only. It does not form part of *GSTR 2008/1A1 - Addendum - Goods and services tax: when do you acquire anything or import goods solely or partly for a creditable purpose?*

 View the [consolidated version](#) for this notice.



## Addendum

---

### Goods and Services Tax Ruling

#### Goods and services tax: when do you acquire anything or import goods solely or partly for a creditable purpose?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2008/1 following the publication of Goods and Services Tax Determinations GSTD 2012/1 and corrects some references.

#### **GSTR 2008/1 is amended as follows:**

**1. Paragraph 102**

Omit 'If'; substitute 'Subject to paragraph 103 of this Ruling, if'.

**2. Paragraph 103**

(a) Omit 'However, if'; substitute 'If'.

(b) After the first sentence, insert:

Consideration of paragraph 11-15(2)(a) is also required if an entity acquires residential premises as defined in section 195-1 subject to an existing lease.<sup>44A</sup>

**3. Related Rulings/Determinations**

Insert:

GSTD 2012/1

**4. Legislative references**

Omit:

- United Kingdom Value Added Tax Act 1983 14(3)

Insert:

- Value Added Tax Act 1983 (UK) 14(3)

---

<sup>44A</sup> For the Commissioner's view on the application of paragraph 11-15(2)(a) in these circumstances, see paragraphs 26 to 32 of Goods and Services Tax Determination GSTD 2012/1 *Goods and Service tax: what are the GST consequences following the sale of residential premises that are subject to a lease?*

# GSTR 2008/1

---

## 5. Related Rulings/Determinations

Omit:

- HP Mercantile Pty Limited v. Commissioner of Taxation [2005] FCAFC 126; 143 FCR 553; (2005) 219 ALR 591; 2005 ATC 4571; (2005) 60 ATR 106

Insert:

- HP Mercantile Pty Limited v. Commissioner of Taxation [2005] FCAFC 126; (2005) 143 FCR 553; (2005) 219 ALR 591; 2005 ATC 4571; (2005) 60 ATR 106

This Addendum applies both before and after its date of issue

---

## Commissioner of Taxation

22 February 2012

---

ATO references

NO: 1-3NQQCC0

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~  
creditable purpose  
Goods and Services Tax ~~ Financial supplies ~~  
creditable purpose  
Goods and Services Tax ~~ Financial supplies ~~ financial  
supplies and acquisitions