


# ***GSTR 2008/3A3 - Addendum - Goods and services tax: dealings in real property by bare trusts***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: dealings in real property by bare trusts

This Addendum amends Goods and Services Tax Ruling GSTR 2008/3 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTR 2008/3 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.

The Addendum also makes further minor amendments to GSTR 2008/3 to correct other minor non-technical errors and to update the references section of GSTR 2008/3.

#### **GSTR 2008/3 is amended as follows:**

**1. Date of effect**

After paragraph 9, insert:

10. Changes made to this Ruling by Addenda that issued on 15 October 2008, 31 October 2012 and 27 March 2013 have been incorporated into this version of the Ruling.<sup>2A</sup>

**2. Paragraph 20**

Omit 'and its regulations'.

**3. Paragraph 21**

Omit 'section 29-70 and its corresponding regulations'; substitute 'subsection 29-70(1)'.

**4. Paragraph 76**

Omit the paragraph; substitute:

76. A tax invoice is a document that complies with the following requirements:

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<sup>2A</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

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- it is issued by the supplier of the supply or supplies to which the document relates (paragraph 29-70(1)(a));
- it is in the approved form (paragraph 29-70(1)(b));
- it contains enough information to enable the following to be clearly ascertained:
  - the identity and ABN of the supplier (subparagraph 29-70(1)(c)(i));
  - the identity or ABN of the recipient if the total price of the supply or supplies is at least \$1,000, or such higher amount as the regulations specify (subparagraph 29-70(1)(c)(ii));
  - what is supplied, including the quantity (if applicable) and the price (subparagraph 29-70(1)(c)(iii));
  - the extent to which each supply included on the document is a taxable supply (subparagraph 29-70(1)(c)(iv));
  - the date the document is issued (subparagraph 29-70(1)(c)(v));
  - the amount of GST (if any) payable in relation to each supply included on the document (subparagraph 29-70(1)(c)(vi)); and
  - such other matters as the regulations specify (subparagraph 29-70(1)(c)(viii));<sup>31A</sup>
- it can be clearly ascertained from the document that the document was intended to be a tax invoice (paragraph 29-70(1)(d)); and
- it sets out the GST branch registration number of the GST branch (if applicable) (subsection 54-50(1)).

## 5. Paragraph 77

Omit the paragraph; substitute:

77. However, subsection 29-70(1B) gives the Commissioner discretion to treat as a tax invoice a particular document which is not a tax invoice.

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<sup>31A</sup> At the time of issuing this Ruling, the regulations do not specify any other matters for tax invoices.

**6. Paragraph 79**

Insert after paragraph 79:

79A. The Commissioner has made a determination under subsection 29-10(3) to waive the requirement for the recipient to hold a tax invoice before attributing an input tax credit to a tax period, if certain circumstances are met. The circumstances are:

- the trust or trustee's identity or ABN appear as the supplier or recipient instead of the beneficiary's,
- the recipient or their agent holds a document that contains the identity and ABN of the trust or trustee (for supplies) or the identity or ABN of the trust or trustee (for acquisitions), and
- the document otherwise satisfies the requirements of subsection 29-70(1).<sup>31B</sup>

**7. Legislative references**

Omit:

- ANTS(GST)A 1999 29-70(1)(b)
- ANTS(GST)R 1999 29-70.01(2)

Insert:

- ANTS(GST)A 1999 29-70(1)(c)(i)
- ANTS(GST)A 1999 29-70(1)(c)(ii)
- ANTS(GST)A 1999 29-70(1)(c)(iii)
- ANTS(GST)A 1999 29-70(1)(c)(iv)
- ANTS(GST)A 1999 29-70(1)(c)(v)
- ANTS(GST)A 1999 29-70(1)(c)(vi)
- ANTS(GST)A 1999 29-70(1)(c)(viii)
- ANTS(GST)A 1999 29-70(1)(d)
- ANTS(GST)A 1999 29-70(1B)
- ANTS(GST)A 1999 54-50(1))

**8. Other references**

Insert:

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

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<sup>31B</sup> A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from or Acquisitions by a Beneficiary of a Bare Trust) Legislative Instrument 2013.

# GSTR 2008/3

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

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## Commissioner of Taxation

27 March 2013

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### ATO references

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