


# ***GSTR 2013/2A2 - Addendum - Goods and services tax: adjustment notes***

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# Addendum

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## Goods and Services Tax Ruling

### Goods and services tax: adjustment notes

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2013/2 to reflect the repeal of some legislative instruments that waived the adjustment note requirements.

#### **GSTR 2013/2 is amended as follows:**

**1. Paragraph 1**

In footnote 1 omit 'stated'; substitute 'indicated'.

**2. Paragraph 3**

Omit 'This Ruling also includes an appendix summarising'; substitute 'Appendix 2 of this Ruling summarises'.

**3. Paragraph 4**

Omit 'the Explanation'; substitute 'Appendix 1 of this Ruling'.

**4. Paragraph 8**

In footnote 5 omit 'regulation 29-80.02 of the *A New Tax System (Goods and Services Tax) Regulations 1999*'; substitute 'section 29-80.02 of the *A New Tax System (Goods and Services Tax) Regulations 2019*'.

**5. Paragraph 16**

(a) After 'Appendix 2', insert 'of this Ruling'.

(b) In footnote 15 omit 'regulation 29-80.02 of the *A New Tax System (Goods and Services Tax) Regulations 1999*'; substitute 'section 29-80.02 of the *A New Tax System (Goods and Services Tax) Regulations 2019*'.

**6. Paragraph 26**

After '47 to 49' in footnote 23, insert 'of this Ruling'.

**7. Paragraphs 43 and 52**

Omit 'above'; substitute 'of this Ruling'.

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## 8. Paragraph 60

After 'TR 2006/10' insert '*Public Rulings*'.

## 9. Paragraph 60A

Omit the paragraph, including footnote 32A.

## 10. Paragraph 73

In footnote 37 omit the words '*A New Tax System (Goods and Services Tax) Act 1999: Extension of Time to Issue An Adjustment Note Determination (No. 1) 2000*'; substitute '*Goods and Services Tax: Extension of Time to Issue An Adjustment Note Determination (No. 35) 2015*'.

## 11. Paragraph 76

Omit footnote 41.

## 12. Paragraph 77

Omit the paragraph, including footnote 42.

## 13. Paragraph 87

Omit the paragraph; substitute:

The following table summarises when an adjustment may be attributable without an adjustment note, as determined by the Commissioner under subsection 29-20(3).

## 14. Paragraph 88

Omit the table; substitute:

Legislative instrument	Overview
<i>A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Reimbursements of an Employee etc) Legislative Instrument 2013</i>	In certain circumstances, a decreasing adjustment (arising from an adjustment event in respect of an acquisition made under subsection 111-5(1) where the total price was at least \$1,000) is attributable to a tax period when an entity holds a document other than an adjustment note.
<i>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</i>	Where a supply or acquisition is made by a partner in their capacity as a partner of a partnership, in certain circumstances the partnership may attribute a decreasing adjustment without holding an adjustment note.
<i>Goods and Services Tax: Waiver of Adjustment Note Determination (No. 39) 2016 – Reverse Charged Supplies</i>	The requirement to hold an adjustment note under subsection 29-20(3) does not apply where the decreasing adjustment

	relates to a taxable supply to which section 83-5 applies.
<i>Goods and Services Tax: Waiver of Adjustment Note Requirement Determination 2017 – for Decreasing Adjustments from Intangible Supplies from Offshore</i>	The requirement to hold an adjustment note under subsection 29-20(3) does not apply where the decreasing adjustment relates to an offshore taxable supply under section 84-5.
<i>Goods and Services Tax: Waiver of Adjustment Note Requirement Determination 2017 – Members of MasterCard International and Visa International – Bank Interchange Transfers</i>	Where a member of Mastercard International or Visa International holds a 'bank interchange services' report produced by Mastercard International and/or Visa International prior to lodging a GST return, the member is not required to hold an adjustment note for an acquisition recorded on the report.
<i>Goods and Services Tax: Waiver of Adjustment Note Requirement (Corporate Card Statements) Determination 2018</i>	In certain circumstances a corporate card holder of a listed corporate card provider that has a corporate card statement is not required to hold an adjustment note for a decreasing adjustment.

**15. Related Rulings/Determination**

Omit the words 'GSTD 2004/1; '.

**16. Subject references**

Omit all subject references, including the heading.

**17. Legislative references**

Omit 'ANTS(GST)R 1999 29-80.02'; substitute 'ANTS(GST)R 2019 29-80.02'.

**18. Legislative determinations**

Omit all legislative determinations, including the heading; substitute:

**Legislative instruments**

- A New Tax System (Goods and Services Tax) Third Party Adjustment Note Information Requirements Determination (No.1) 2010
- A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination 2012 AN2012/1
- 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
- A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Reimbursements of an Employee etc) Legislative Instrument 2013
- Goods and Services Tax: Extension of Time to Issue An Adjustment Note Determination (No. 35) 2015
- Goods and Services Tax: Waiver of Adjustment Note Determination (No. 39) 2016 – Reverse Charged Supplies

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- Goods and Services Tax: Waiver of Adjustment Note Requirement Determination 2017 – for Decreasing Adjustments from Intangible Supplies from Offshore
- Goods and Services Tax: Waiver of Adjustment Note Requirement Determination 2017 – Members of MasterCard International and Visa International – Bank Interchange Transfers
- Goods and Services Tax: Waiver of Adjustment Note Requirement (Corporate Card Statements) Determination 2018

This Addendum applies on and from 3 April 2019.

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## Commissioner of Taxation

3 April 2019

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### ATO references

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