GSTA TPP 056W - Goods and services tax: Where an employee novates a lease to his or her employer, can an invoice to the employee be treated as being received by the employer through its agent (the employee)?

This cover sheet is provided for information only. It does not form part of *GSTA TPP 056W - Goods and services tax: Where an employee novates a lease to his or her employer, can an invoice to the employee be treated as being received by the employer through its agent (the employee)?*

This document has changed over time. This is a consolidated version of the ruling which was published on *27 March 2013*

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Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: where an employee novates a lease to his or her employer, can an invoice to the employee be treated as being received by the employer through its agent (the employee)?

Goods and Services Tax Advice GSTA TPP 056 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with whether an invoice held by an employee could be treated as a tax invoice by the employer in the circumstance of a novated motor vehicle lease arrangement.

2. This GSTA TPP is withdrawn as the Commissioner has waived the requirement for an employer to hold a tax invoice before attributing an input tax credit to a tax period under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* if the requirements in *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisition of a Motor Vehicle Under a Full or Split Full Novated Lease Arrangement) Legislative Instrument 2013* (Determination) are met.

Commissioner of Taxation
27 March 2013

ATO references
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