


# ***GSTR 2000/26A4 - Addendum - Goods and services tax: corporate card statements - entitlement to an input tax credit without a tax invoice***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: corporate card statements - entitlement to an input tax credit without a tax invoice

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/26 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

#### **GSTR 2000/26 is amended as follows:**

**1. Paragraph 7**

Omit the paragraph including notes; substitute:

7. This Ruling applies [to tax periods commencing] both before and after its date of issue. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

**2. Footnote 19**

Omit 'GSTR 2000/23'; substitute 'GSTR 2003/12'.

**3. Related Rulings/Determinations**

Omit 'GSTR 2000/23'; substitute 'TR 2006/10'; GSTR 2003/12'.

**4. Legislative references**

(a) Omit:

- TAA 1953 284-75

(b) Insert:

- TAA 1953 Sch 1 284-75(1)

- TAA 1953 Sch 1 Div 358

# GSTR 2000/26

This Addendum applies on and from 1 July 2010.

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## Commissioner of Taxation

31 October 2012

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### ATO references

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