


GSTR 2005/1A2 - Addendum - Goods and services tax: the GST implications of the purchase of fuel using a fuel card

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Addendum

Goods and Services Tax Ruling

Goods and services tax: the GST implications of the purchase of fuel using a fuel card

This Addendum amends Goods and Services Tax Ruling GSTR 2005/1 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

In particular, the Addendum updates GSTR 2005/1 for amendments made to Subdivision 29-C in relation to tax invoices and applies to tax periods starting on or after 1 July 2010.

The Addendum also makes further minor amendments to GSTR 2005/1 and updates the references section of GSTR 2005/1.

GSTR 2005/1 is amended as follows:

1. Date of effect

After paragraph 7; insert:

8. The Addendum to this ruling that issued on 27 March 2013 explains the Commissioner's view of the law as it applied from 1 July 2010.

2. Footnote 17

Omit the footnote; substitute:

- ¹⁷Refer to Goods and Services Tax Ruling GSTR 2006/3 which notes at paragraph 35 that 'direct' methods of apportionment will best reflect the intended or actual use of your acquisitions.

3. Footnote 18

Omit the footnote; substitute:

- ¹⁸See *Ronpibon Tin NL v. FC of T* (1949) 78 CLR 47.

4. Paragraph 100

Omit the paragraph; substitute:

100. Where the underlying contracts between parties to a fuel card arrangement are effective for GST purposes in creating a taxable supply of fuel by the fuel card provider or a chain of taxable supplies of fuel, the invoices and the tax invoices need to be consistent with the taxable supplies that arise under the arrangement. The invoices and the tax invoices issued by the parties to the arrangement need to follow the transactions. An input tax credit will only be available to the recipient of each supply in the supply chain if it holds a document for that supply that meets the tax invoice requirements. The relevant parties should ensure that only one tax invoice is issued for each supply. The recipient may claim an input tax credit only once for each acquisition it makes.

5. Paragraph 103

Omit 'valid tax invoice'; substitute 'tax invoice'.

6. Paragraph 104

Omit 'valid tax invoice'; substitute 'tax invoice'.

7. Footnote 24

Omit 'GSTR 2000/17'; substitute 'GSTR 2013/1'.

8. Paragraph 105

Omit 'Division 153'; substitute 'Subdivision 153-A'.

9. Paragraph 106

Omit the paragraph; substitute:

106. Where supplies or acquisitions under a fuel card arrangement are made through an agent and Subdivision 153-A applies, 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 requirements are met.²⁸

²⁸ See *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Under an Agency Relationship) Legislative Instrument 2013*.

10. Related Rulings/Determinations

Omit 'GSTR 2000/17; GSTR 2000/22'; substitute 'GSTR 2006/3; GSTR 2013/1'.

11. Legislative references

Omit:

- ANTS(GST)A 1999 Div 153

Insert:

- ANTS(GST)A 1999 Subdiv 153-A

12. Other references

Insert:

- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Under an Agency Relationship) Legislative Instrument 2013.

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

Commissioner of Taxation

27 March 2013

ATO references

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ATOlaw topic: Goods and Services Tax -- General rules and concepts -- entitlement to input tax credits
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Goods and Services Tax -- Rules for entity types -- partnerships
Goods and Services Tax -- General rules and concepts -- tax invoices