


GSTR 2006/4A3 - Addendum - Goods and services tax: determining the extent of creditable purpose for claiming input tax credits and for making adjustments for changes in extent of creditable purpose

 This cover sheet is provided for information only. It does not form part of *GSTR 2006/4A3 - Addendum - Goods and services tax: determining the extent of creditable purpose for claiming input tax credits and for making adjustments for changes in extent of creditable purpose*

 View the [consolidated version](#) for this notice.



Addendum

Goods and Services Tax Ruling

Goods and services tax: determining the extent of creditable purpose for claiming input tax credits and for making adjustments for changes in extent of creditable purpose

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2006/4 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 2006/4 is amended as follows:

1. Paragraphs 12 and 13 including the notes

Omit the paragraphs; substitute:

12. 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. Related Rulings/Determinations

Omit 'GSTR 1999/1'; substitute 'TR 2006/10'.

3. Legislative references

(a) Omit:

- TAA 1953 37
- TAA 1953 Sch 1 105-60

(b) Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

GSTR 2006/4

Commissioner of Taxation

31 October 2012

ATO references

NO: 1-409EPDL

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ Financial supplies ~~
creditable purpose
Goods and Services Tax ~~ Financial supplies ~~ financial
supplies and acquisitions
Goods and Services Tax ~~ General rules and concepts ~~
supply