


GSTR 2000/19A7 - Addendum - Goods and services tax: making adjustments under Division 19 for adjustment events

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Addendum

Goods and Services Tax Ruling

Goods and services tax: making adjustments under Division 19 for adjustment events

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/19 due to the issue of Goods and Services Tax Ruling GSTR 2014/1 which addresses the GST consequences of incentive payments in the motor vehicle industry.

GSTR 2000/19 is amended as follows:

1. Paragraph 7A

Omit 'and 11 December 2013'; substitute ', 11 December 2013 and 1 October 2014'.

2. Paragraph 42B

After the third sentence insert footnote.

^{17D} Similar arrangements are common in the motor vehicle industry. For more information about GST consequences of certain motor vehicle incentive payments see GSTR 2014/1.

3. Paragraph 42C (including heading)

Omit the paragraph including heading.

4. Detailed contents list

Omit:

Example

42C

5. Related Rulings

Insert 'GSTR 2014/1'.

GSTR 2000/19

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This Addendum explains the Commissioner's view of the law as it applies both before and after the date of issue.

Commissioner of Taxation

1 October 2014

ATO references

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Goods and Services Tax ~~ General rules and concepts ~~
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