


# ***GSTR 2000/24A5 - Addendum - Goods and services tax: Division 129 - making adjustments for changes in extent of creditable purpose***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: Division 129 – 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 2000/24 to give effect to new laws in relation to cross-border transactions contained in the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016*.

#### **GSTR 2000/24 is amended as follows:**

**1. Paragraph 79**

Omit the paragraph; substitute:

79. Under Subdivision 72A (about supplies to associates without consideration), certain supplies are treated as taxable supplies even though there has been no consideration. Under Division 84 (about offshore supplies other than goods or real property), certain supplies are treated as taxable supplies, and subject to reverse charging, even though they are not connected with Australia. Division 84 can also apply to supplies to associates without consideration.

**2. Paragraph 80**

After the paragraph; insert:

***Adjustments for acquisitions made solely for a creditable purpose, that relate to offshore intangible supplies***

80A. A supply that is acquired solely for a creditable purpose is not a taxable supply that is subject to a reverse charge under section 84-5, due to the operation of paragraph 84-5(1)(ca).

80B. Under subsection 84-30, for the purposes of working out any adjustment for the acquisition (including the full input tax credit referred to in sections 129-70 and 129-75), treat the supply as taxable under section 84-5 and the acquisition as fully creditable, and disregard the requirement in paragraph 84-5(1)(ca).

# GSTR 2000/24

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### 3. Detailed contents list

Insert:

*Adjustments for acquisitions made solely for a creditable purpose, that relate to offshore intangible supplies* 80A

### 4. Legislative references

Insert:

- ANTS(GST)A 1999 84-5
- ANTS(GST)A 1999 84-5(1)(ca)
- ANTS(GST)A 1999 84-30

This Addendum applies on and from its date of issue.

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**Commissioner of Taxation**

30 November 2016

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ATO references

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