GSTR 2000/26A2 - Addendum - Goods and services tax: corporate card statements - entitlement to an input tax credit without a tax invoice

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Australian Government

Australian Taxation Office

Addendum

Goods and Services Tax Ruling

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

This Addendum amends Goods and Services Tax Ruling GSTR 2000/26 to reflect the amendments to the A New Tax System (Goods and Services Tax) Regulations 1999 resulting from the commencement of the A New Tax System (Goods and Services Tax) Amendment Regulations 2007 (No. 1). This Legislative Instrument changes the threshold amount for the requirement to issue a tax invoice from 1 July 2007.

GSTR 2000/26 is amended as follows:

1.   Paragraph 12

Omit '$50'; substitute '$75'.

This Addendum explains our view of the law as it applied from 1 July 2007. You can rely upon this Addendum on and from its date of issue for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the ruling this Addendum amends), you are protected in respect of what you have done up to the date of issue of this Addendum.

Commissioner of Taxation
11 July 2007