



COMMISSIONER OF TAXATION

The Commissioner of Taxation, Chris Jordan, gives notice of the following Rulings, copies of which can be obtained from Branches of the Australian Taxation Office or at <http://law.ato.gov.au>.

NOTICE OF RULING		
Ruling Number	Subject	Brief Description
CR 2013/77	Fringe benefits tax: rewards received by an employee under the LM High Flyers incentive program	The Ruling sets out the Commissioner's opinion for employers appointed under an agreement with Toyota Motor Corporation Australia Limited to be authorised dealers who enable employees to participate in the LM High Flyers incentive program. The Ruling applies from 1 April 2012.

NOTICE OF ADDENDA		
Ruling Number	Subject	Brief Description
TR 2009/2	Income tax: genuine redundancy payments	The Addendum amends Taxation Ruling TR 2009/2 to correct a misquote of the legislative provision. The Addendum applies on and from 30 October 2013.
GSTR 2000/10	Goods and services tax: recipient created tax invoices	The Addendum amends Goods and Services Tax Ruling GSTR 2000/10 to reflect amendments to the <i>A New Tax System (Goods and Services Tax) Act 1999</i> (GST Act). The Addendum applies on and from 1 July 2010.
GSTR 2000/34	Goods and services tax: what is an invoice for the purposes of the GST Act?	The Addendum amends Goods and Services Tax Ruling GSTR 2000/34 to reflect amendments to the GST Act. The Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.
GSTR 2000/37	Goods and services tax: agency relationships and the application of the law	The Addendum amends Goods and Services Tax Ruling GSTR 2000/37 to reflect amendments to the GST Act. The Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.

NOTICE OF WITHDRAWALS

Ruling Number	Subject	Brief Description
GSTA TPP 030	Goods and services tax: are tax invoices required to show the legal name of the supplier?	Goods and Services Tax Advice GSTA TPP 030 is withdrawn with effect from 30 October 2013.
GSTA TPP 033	Goods and services tax: if a supply involves some combination of GST-free, input taxed and taxable supplies, can a tax invoice simply state that GST is included in the total without stating the amount of GST?	Goods and Services Tax Advice GSTA TPP 033 is withdrawn with effect from 30 October 2013.
GSTA TPP 034	Goods and services tax: if an agent makes a single acquisition on behalf of multiple principals, can the tax invoice held by the agent be used by each principal to support the input tax credit claim for their respective shares of the acquisition?	Goods and Services Tax Advice GSTA TPP 034 is withdrawn with effect from 30 October 2013.