



Request for review of tax invoice decision

Practice Statement PSLA 2004/11 *The Commissioner's discretions to treat a particular document as a tax invoice or adjustment note* guides tax officers on when to treat a document that is not a tax invoice as a tax invoice. The practice statement was issued in November 2004, but applies to relevant decisions made from 1 July 2000.

The practice statement is available on our website at www.ato.gov.au or you can phone us on **13 28 66** for more information.

You should use this form to request a review of a tax invoice decision if:

- you had a claim for a GST credit denied because you did not hold a valid tax invoice, and
- you believe that the decision is not in accordance with the policy in the practice statement.

In this form, a reference to 'tax invoice' includes a reference to an 'adjustment note'.

When you have completed this form and signed the declaration, send it to **PO Box 9935 in your capital city** or fax it to **1300 139 031**. You should keep a copy of this form for your records.

Applicant information

1. What is your Australian business number (ABN)? ABN

2. What is the legal name of the entity appearing on the Australian Business Register?

3. What is the address of the entity appearing on the Australian Business Register?

Suburb/town State/Territory Postcode

GST credit disallowed in a previous activity statement

4. In which period(s) was the GST credit disallowed? From ^{Day} / ^{Month} / ^{Year} to ^{Day} / ^{Month} / ^{Year}

5. What was the amount of the disallowed claim? \$, , ^{DD}

6. Describe the purchase the GST credit relates to

7. Was a shortfall penalty imposed on the adjustment? Yes No

8. Was the general interest charge imposed? Yes No

9. Did you claim the GST credit in a later activity statement (for example, when you were able to obtain a valid tax invoice)? Yes No

If Yes, in which period(s) was this later claim made? From ^{Day} / ^{Month} / ^{Year} to ^{Day} / ^{Month} / ^{Year}

Declaration – public officer or authorised contact person to sign

This notification must be completed by a person authorised to act on behalf of the entity named above.

I certify that the information given on this application is true and correct.

Full name

Position held

Business hours phone number

Signature

Date ^{Day} / ^{Month} / ^{Year}

Penalties may be imposed for giving false or misleading information.