

# ***GSTR 1999/D5 - Goods and Services Tax: recipient created tax invoices***



This cover sheet is provided for information only. It does not form part of *GSTR 1999/D5 - Goods and Services Tax: recipient created tax invoices*

There is an Erratum notice for this document.

This document has been finalised.



## Draft Goods and Services Tax Ruling

### Goods and Services Tax: recipient created tax invoices

---

Contents	Para
What this Ruling is about	1
Date of effect	5
Background	6
Ruling	9
Explanations (this forms part of the Ruling)	17
Alternative views	53
Definitions	55
Your comments	56
Detailed contents list	57

#### **Preamble**

*This document is a draft for industry and professional comment. As such, it represents the preliminary, though considered views of the Australian Taxation Office. This draft may not be relied on by taxation officers, taxpayers and practitioners, as it is not a ruling or advice in terms of section 37 of the **Taxation Administration Act 1953**. When officially released it will be a public ruling for the purposes of section 37 and may be relied upon by any person to whom it applies.*

#### **What this Ruling is about**

---

1. This Ruling explains the determinations that the Commissioner proposes to make under subsection 29-70(3) of the *A New Tax System (Goods and Services Tax) Act 1999* ('the GST Act'). The determinations will be in respect of the classes of tax invoices that may be issued by the recipient of a taxable supply. It also explains how you can request the Commissioner to make a further determination in respect of other classes of invoices.

2. The Ruling also:

- (a) sets out certain requirements when issuing a recipient created tax invoice ('RCTI');
- (b) addresses the question of whether a recipient who has issued an RCTI can 'set-off' the value of a different supply made by it, against the value of the supply that is the subject of the RCTI; and
- (c) describes the information that an RCTI must contain.

3. The Ruling does not consider what other documents may be treated as tax invoices. This is dealt with in Goods and Services Tax ('GST') Ruling GSTR 1999/D10 which explains Subdivision 29-C and regulation 29-70 of the *A New Tax System (Goods and Services Tax) Regulations 1999* ('GST Regulations').

4. Certain terms used in this Ruling are defined or explained in the **Definitions** section of the Ruling. These terms, when first mentioned elsewhere in the body of the Ruling, appear in **bold** type.

# GSTR 1999/D5

## Date of effect

---

5. This Ruling, when finalised, will apply on and from 8 July 1999 (the date of Royal Assent to the GST legislation).

## Background

---

6. To be entitled to claim an **input tax credit** for a **creditable acquisition** when you are registered for GST, you must hold a **tax invoice** when you lodge your Business Activity Statement ('BAS') unless the **GST-exclusive value** is \$50 or less.

7. Usually, the supplier of a taxable supply gives the recipient a tax invoice for the supply. However, commercially, invoices are also currently created by recipients of supplies, particularly where:

- (a) the value of the supply is established by the recipient rather than by the supplier, and
- (b)
  - (i) the goods involved are of a type that require qualitative analysis to be undertaken before their value can be ascertained (for example, cut sugar cane is analysed by the sugar mill);
  - (ii) quantitative analysis is undertaken before the recipient can ascertain the value of the supply (for example, the building and construction industry uses quantity surveyors to analyse work-in-progress);
  - (iii) the supplies are arranged and recorded using electronic purchasing systems operated by the recipients (to require a tax invoice to be issued by the supplier would detract from the effectiveness of these systems); or
  - (iv) there are mutual efficiencies for the supplier and the recipient in conducting their business on the basis that the recipient notifies the supplier of the value of the goods or services supplied.

8. The proposed determinations will enable many recipients to claim input tax credits without significantly altering their current invoicing practices.

---

## Ruling

---

### Three broad classes of RCTIs

9. The Commissioner proposes to determine (under subsection 29-70(3) of the GST Act) that three classes of tax invoices may be issued by a recipient of a taxable supply. These classes are:

- (a) tax invoices for taxable supplies of agricultural products made to registered recipients who:
  - (i) satisfy the requirements for issuing RCTIs, and
  - (ii) determine the value of the agricultural products (and any by-products) subsequent to, and dependent upon, quantitative and qualitative analysis of the supply being undertaken (see paragraphs 21 to 23 below);
- (b) tax invoices for taxable supplies made to registered *government entities* that satisfy the requirements for issuing RCTIs (see paragraphs 24 to 25 below); and
- (c) tax invoices for taxable supplies made to registered recipients that satisfy the requirements for issuing RCTIs and that:
  - (i) have a turnover (including input taxed supplies) of at least \$20 million annually; or
  - (ii) are members of a group of companies in which one or more other members of that group have such a turnover.

(The criteria for inclusion in this class of invoices are explained at paragraphs 26 to 34 below.)

10. Tax invoices that come within any of these three classes can be issued by recipients without notifying or applying to the Commissioner.

### Applications for determinations in respect of other classes of invoices

11. A registered recipient of taxable supplies not covered by these broad classes can request that the Commissioner make a determination in respect of other classes of tax invoices. The procedures to be followed when making these requests are explained in paragraphs 50 to 52 below.

## Requirements for issuing RCTIs

12. Recipients and suppliers who are involved in transactions with RCTIs do not have to forward any documents to the Commissioner in respect of those transactions. The requirements below must be satisfied by the recipient and supplier. They are an integral part of the Commissioner's proposed determination of the classes of invoices recipients may issue:

1. the supplier and the recipient must be registered when the invoice is issued and the RCTI must show the Australian Business Number ('ABN') of the supplier;
2. the recipient must issue a copy of the tax invoice to the supplier and must retain the original;
3. the recipient must issue an adjustment note to the supplier in relation to adjustment events;
4. the recipient must reasonably comply with its obligations under the taxation laws;
5. the recipient and the supplier must have a written agreement that is current and effective when the RCTI is issued, agreeing that:
  - (a) the recipient can issue tax invoices in respect of the supplies;
  - (b) the supplier will not issue tax invoices in respect of the supplies;
  - (c) the supplier acknowledges that it is registered for GST when it enters into the agreement and that it will notify the recipient if it ceases to be registered;
  - (d) the recipient acknowledges that it is registered when it enters into the agreement and that it will notify the supplier if it ceases to be registered or if it ceases to satisfy any of the requirements of this Ruling; and
  - (e) the recipient indemnifies the supplier for any liability for GST and penalty that may arise from an understatement of the GST payable on any supply for which it issues an RCTI; and
6. the recipient must not issue a document that would otherwise be an RCTI, on or after the date when the recipient or the supplier has failed to comply with any of the requirements of the proposed determination.

13. An invoice issued by a recipient who fails to satisfy all of the requirements will not be treated as being a tax invoice. In addition, penalties may apply under section 46 of the *Taxation Administration Act 1953* if you make any false statement in your invoice.

14. These requirements, and what happens if you fail to satisfy them, are explained in paragraphs 35 to 46 below.

### **What information an RCTI must contain**

15. An RCTI must contain all the information required for a tax invoice by subsections 29-70(1) and (if applicable) 54-50 and regulations 29-70 and 29-71 (see GST Ruling GSTR 1999/D10). The words ‘recipient created tax invoice’ and the ABN of the supplier must also be prominently stated.

### **Set-off**

16. The price of a supply for goods and services **connected** with goods and services that are the subject of an RCTI, cannot be offset on the RCTI against the amount that the recipient pays to the supplier for the goods and services. The GST on each supply must be included in the calculation of the **net amount** by each supplier. However, provided the document that is the RCTI also includes appropriate details (as required by regulation 29-70) of the supply from the recipient to the supplier, we will also accept a tax invoice for that supply (see paragraphs 47 to 49 below).

## **Explanations (this forms part of the Ruling)**

17. Under section 29-70 of the GST Act, a tax invoice must be issued by the supplier of a taxable supply, unless it is a recipient created tax invoice. A recipient created tax invoice is an invoice that belongs to a class of tax invoices that the Commissioner has determined in writing may be issued by the recipient of a taxable supply.

18. The Commissioner proposes to determine three classes of tax invoices that may be issued by the recipient of a taxable supply. Also, recipients can apply for determinations in respect of other categories of tax invoices not covered by the three broad classes.

19. If you are a registered recipient, you may issue RCTIs for certain types of taxable supplies, provided you satisfy the criteria outlined in this Ruling. If you want to issue RCTIs, you do not have to lodge an application to the Commissioner for approval in relation to tax invoices that belong to any of these three classes of tax invoices.

20. The classes take into account a number of factors including type of industry, type of taxable supply, turnover of the recipient, and certain requirements of issuing RCTIs. The factors that are taken into account by the Commissioner reflect a balance between facilitating the practical use of RCTIs by businesses and maintaining the integrity of the GST system.

## Three broad classes of RCTIs

### *Agricultural products*

21. For the purposes of the proposed determination, ‘agricultural products’ are products derived from viticulture, horticulture, pasturage, apiculture, poultry farming and dairy farming or other operations connected with the cultivation of the soil, the gathering in of crops and the rearing of livestock.

22. This class includes tax invoices for taxable supplies where the value of agricultural products and by-products has been determined by the recipient. For example, the testing of crushed sugar cane by a mill to establish sugar content.

23. The recipient and supplier must satisfy the requirements stated at paragraphs 35 to 44 below.

### *Supplies to government entities*

24. The proposed determination applies to all taxable supplies made by registered suppliers to registered government entities. The term ‘government entity’ means:

- ‘(a) a Department of State of the Commonwealth; or
- (b) a Department of the Parliament; or
- (c) a branch of the Australian Public Service in relation to which a person has, under an Act, the powers of, or exercisable by, the Secretary of a Department of the Australian Public Service; or
- (d) a Department of State of a State or Territory; or
- (e) an organisation that:
  - (i) is not an entity; and
  - (ii) is either established by the Commonwealth, a State or a Territory (whether under a law or not) to carry on an enterprise or established for a public purpose by an Australian law; and

- (iii) can be separately identified by reference to the nature of the activities carried on through the organisation or the location of the organisation; whether or not the organisation is part of a Department or branch described in paragraph (a), (b), (c) or (d) or of another organisation of the kind described in this paragraph.<sup>1</sup>

25. The recipient government entity and the supplier must satisfy the requirements at paragraphs 35 to 44 below.

### *Annual turnover*

26. Tax invoices for taxable supplies made by registered suppliers to registered recipients who have annual turnovers (including input taxed supplies) of at least \$20 million are a class of tax invoice that may be issued by the recipients.

### *Recipients not within a group*

27. If you are a registered recipient, you may issue RCTIs provided the Commissioner:

- (a) has determined (based on annual turnover under paragraph 27-15(1)(a)) that tax periods of each individual month apply to you; or
- (b) would have determined (based on annual turnover under paragraph 27-15(1)(a), including supplies that are input taxed) that tax periods of each individual month apply to you.

### **Example 1**

28. ABC Pty Ltd is a manufacturing company and has an annual turnover of \$20 million. It can issue RCTIs for supplies received from any of its suppliers who agree to the arrangement, provided it satisfies all the requirements for issuing RCTIs listed in paragraphs 35 to 44 below. ABC does not need to notify the Commissioner that it is issuing RCTIs.

### **Example 2**

29. DEF Ltd is a bank and has a turnover of \$25 million annually, including \$10 million of financial supplies. It can issue RCTIs for

---

<sup>1</sup> Section 195-1 of the GST Act and section 41 of the *A New Tax System (Australian Business Number) Act 1999*.



# GSTR 1999/D5

supplies received from any of its suppliers who agree to the arrangement, provided it satisfies all the requirements for issuing RCTIs listed in paragraphs 35 to 44 below. DEF does not need to notify the Commissioner that it is issuing RCTIs.

## *Recipients within a group*

30. If you are a member of a group you are also able to issue RCTIs if:

- (a) you satisfy the membership requirements of a **GST group** under section 48-10; and
- (b) a determination of tax periods of each individual month, based on annual turnover, under paragraph 27-15(1)(a) is in effect for you or one or more other entities<sup>2</sup> in that group, or would have been in effect except for the exclusions<sup>3</sup> for supplies that are input taxed.

31. The recipient (but not necessarily the group) must satisfy all of the requirements of issuing RCTIs stated at paragraphs 35 to 44 below when a tax invoice is issued for the supplies received.

32. In summary, the proposed determination also applies to tax invoices for taxable supplies made by registered suppliers to registered recipients that do not have an annual turnover of \$20 million provided:

- (a) the recipient could be a member of a GST group that would include a member with a turnover (including input taxed supplies) of at least \$20 million annually; and
- (b) either, that other member company has at least a 90% stake in the recipient; or
- (c) a third company has at least a 90% stake in both the recipient and the other member.

33. As a recipient, you may issue RCTIs even if your group is not approved under section 48-5 as a GST group. You only need to be able to demonstrate, if requested by the Commissioner, that you could satisfy the 90% test.

---

<sup>2</sup> Section 184-1.

<sup>3</sup> Paragraphs 188-15(1)(a) and 188-20(1)(a).

**Example 3**

34. GHI Pty Ltd is 95% owned by ABC Pty Ltd from **Example 1** but only has an annual turnover of \$5 million. It can issue RCTIs for supplies received from any of its suppliers who agree to the arrangement, provided it satisfies all the requirements for issuing RCTIs listed at paragraphs 35 to 44 below. GHI does not need to notify the Commissioner that it is issuing RCTIs.

**Requirements for issuing RCTIs**

35. In addition to the requirements in paragraph 15 above, certain other requirements must be fulfilled when issuing RCTIs. The descriptions of all three classes of tax invoice, determined under subsection 29-70(3) of the GST Act, that may be issued by recipients include the requirements of issuing RCTIs in paragraph 12 above.

36. To issue RCTIs that belong to one or more of the three classes, the recipient and supplier must satisfy all of these requirements. That is, a document is an RCTI only if it is issued by a recipient who satisfies the requirements of the proposed determination when the RCTI is issued.

37. The requirements that recipients and suppliers must satisfy are intended to ensure compliance with the GST law.

38. The recipient and the supplier *must be* registered for GST purposes when an RCTI is issued (see paragraph 12, requirements 1, 6(c) and 6(d) above). If you are a recipient and you have any doubt that your supplier is registered when you issue an RCTI, you can check the status of your supplier's GST registration by contacting the Australian Taxation Office. It is not acceptable for the requirements of issuing RCTIs that either or both the supplier or recipient are merely **required to be registered** but are not registered. Also, a recipient cannot issue an RCTI:

- (a) earlier than the **date of effect of their registration**, or for any supply received before that date; or
- (b) on or after the **date of effect of their cancellation** of registration, or for any supply received on or after that date.

39. Each time the recipient issues a document to a supplier that it treats as an RCTI, the recipient must be reasonably satisfied that the supplier is registered when the document issues.

40. The supplier must be aware of its GST liability and that liability must match the input tax credits being claimed by the recipient (see paragraph 12, requirements 2, 3, 6(a) and 6(b) above).

# GSTR 1999/D5

Both the recipient and the supplier must retain a copy of the invoice and any adjustment note for five years.<sup>4</sup>

41. To ensure compliance with the GST law (and for the protection of the supplier) permission to issue RCTIs is available only to taxpayers who reasonably comply with the taxation laws (see paragraph 12, requirement 4 above).

42. As a recipient, you must not issue a document that purports to be an RCTI if it does not come within the class of invoices proposed to be covered by this determination (see paragraph 12, requirement 5 above).

43. This requirement, and requirements 6(c) and (d) in paragraph 12 above, are intended to ensure that the GST shown on the RCTI is accounted for in the supplier's BAS and that both the supplier and the recipient comply with the GST law.

44. If you want to issue an RCTI under the 3 broad classes but you are unable to comply with one or more of the requirements in paragraph 12 above, you may apply to the Commissioner explaining your special circumstances.

## ***What happens if you do not meet the requirements?***

45. If you fail to satisfy all of the requirements when issuing an RCTI, it will not be treated as being within the class of invoices to be determined as RCTIs.

46. If this happens, you cannot attribute an input tax credit for the supply to a tax period (even though it may be for a creditable acquisition) until you hold a tax invoice issued by your supplier.<sup>5</sup> To obtain the input tax credits, you can request a tax invoice for the supply from your supplier, who must give it to you within 28 days after your request.<sup>6</sup>

## **Set-off**

47. It is common for a recipient (who has issued an RCTI) to supply services in relation to the goods or services that are the subject of the RCTI. Analysing and testing sugar by a mill, and certain services required for processing cotton are examples of this. It is also common for the recipient to deduct the charges for these services from the price payable by it to the supplier, paying the net amount to the supplier.

---

<sup>4</sup> Section 70 of the *Taxation Administration Act 1953*.

<sup>5</sup> Subsection 29-10(3).

<sup>6</sup> Subsection 29-70(2).

48. Even though there is a close connection between the supply to the recipient and the supply made by that recipient, each is a separate supply and the GST law does not allow the price for one supply to be reduced by the price of another. The GST included in the price of each supply must be included in the calculation of the net amount by each supplier and each recipient then can claim input tax credits for that tax.

49. However, if the document that is the RCTI includes appropriate details of the supply (as required by subsection 29-70(1) of the GST Act and regulation 29-70 of the GST Regulations) from the recipient to the supplier, it can also be accepted as the tax invoice for that supply.

### **Other classes of tax invoices**

50. Registered recipients of taxable supplies not covered by the proposed determinations, may request that the Commissioner determines other classes of tax invoices. They will be determined on the basis of the particular circumstances that include the nature of the taxable supplies, suppliers and/or recipients. Industry representative bodies may also make requests on behalf of members.

51. Requests for a determination should be made in writing and include the following information and documents:

- (a) registered name of the recipient and its ABN or the name of the industry body;
- (b) type of industry in which the recipient(s) operates;
- (c) details of the supply and related transaction(s), including a description of the thing(s) supplied and current invoicing and payment practices;
- (d) a copy of a current and effective agreement (or a proposed agreement) with a supplier showing that the recipient and the supplier have entered (or will enter) into an agreement that;
  - (i) the recipient can issue tax invoices in respect of the supplies;
  - (ii) the supplier will not issue tax invoices in respect of the supplies;
  - (iii) the supplier acknowledges that it is registered for GST when it enters into the agreement and that it will notify the recipient if it ceases to be registered;
  - (iv) the recipient acknowledges that it is registered when it enters into the agreement and that it will

notify the supplier if it ceases to be registered or if it ceases to satisfy any of the RCTI requirements; and

- (v) the recipient indemnifies the supplier for any liability for GST and penalty that may arise from an understatement of the GST payable on any supply for which it issues an RCTI; and

- (e) an explanation as to why the determination is requested.

52. Applications should be addressed to:

GST General Technical Advice  
P O Box 9935  
in your capital city

**or**

E-mail to: [gstmail@ato.gov.au](mailto:gstmail@ato.gov.au)

**or**

Facsimile: (02) 6058 7103.

## Alternative views

---

### Class of invoice based on annual turnover

53. A registered recipient that is a member of a group of companies but does not have an annual turnover of \$20 million can issue RCTIs only if:

- (a) another member of the group has a turnover (including input taxed supplies) of at least \$20 million annually; and
- (b) either, that other member company has at least a 90% stake in the recipient; or
- (c) a third company has at least a 90% stake in both the recipient and the other member (see paragraphs 30 to 33 above).

54. It has been suggested that, in this context, the minimum level of ownership of the recipient by the group member with a turnover of at least \$20 million annually, should be reduced from 90% to 50%. This suggestion was made so that certain franchise businesses can issue RCTIs (given that the other requirements for membership of a GST group are satisfied). The situation involved businesses where large franchisors hold a 50% stake in conjunction with the operators

of the franchise businesses who hold the other 50%. However, section 48-10 requires that you satisfy a 90% test.

## **Definitions**

---

55. The following terms are defined for the purposes of this Ruling. Terms with asterisks are defined in section 195-1 of the GST Act:

### **Input tax credit**

56. You are entitled to the input tax credit for any \*creditable acquisition that you make.

### **Creditable acquisition**

57. You make a creditable acquisition if:

- (a) you acquire anything solely or partly for a \*creditable purpose; and
- (b) the supply of the thing to you is a \*taxable supply; and
- (c) you provide, or are liable to provide, \*consideration for the supply; and
- (d) you are \*registered, or \*required to be registered.

### **Tax invoice**

58. A tax invoice for a \*taxable supply:

- (a) must be issued by the supplier, unless it is a \*recipient created tax invoice (in which case it must be issued by the \*recipient); and
- (b) must set out the \*ABN of the entity that issues it; and
- (c) must set out the \*price for the supply; and
- (d) must contain such other information as the regulations specify; and
- (e) must be in the \*approved form.

A tax invoice must also satisfy the requirements of section 54-40, if applicable.

# GSTR 1999/D5

## Net amount

59. Amounts of GST and amounts of input tax credits are set off against each other to produce a \*net amount (which may be altered to take account of \*adjustments).

## GST exclusive value

60. GST exclusive value means:

- (a) in relation to an acquisition, means 10/11 of the \*price of the supply of the thing being acquired; and
- (b) in relation to an importation that is a taxable importation, means the \*value of the importation; and
- (c) in relation to an importation that is not a taxable importation, means the amount that would be the value of the importation if it were a taxable importation.

## Entities

61. Entity means any of the following:

- (a) an \*individual;
- (b) a body corporate;
- (c) a corporation sole;
- (d) a body politic;
- (e) a \*partnership;
- (f) any other unincorporated association or body or persons;
- (g) a trust;
- (h) a \*superannuation fund.

## GST group

62. An entity satisfies the membership requirements of a GST group, or a proposed GST group, if the entity:

- (a) is:
  - (i) a company; or
  - (ii) a partnership or a trust that satisfies the requirements specified in the regulations; and
- (b) is, if the entity is a company, a company of the same **\*90% owned group** as all the other members of the

- GST group or proposed GST group that are also companies; and
- (c) is registered; and
  - (d) has the same tax periods applying to it as the tax periods applying to all those other members; and
  - (e) accounts on the same basis as all those other members; and
  - (f) is not a member of any other GST group.
- (emphasis added)

**90% owned group**

63. Two companies are members of the same 90% owned group if:
- (a) one of the companies has \*at least a 90% stake in the other company; or
  - (b) a third company has \*at least a 90% stake in each of the two companies.

**Required to be registered**

64. You are required to be registered under the GST Act if:
- (a) you are \*carrying on an \*enterprise; and
  - (b) your \*annual turnover meets the \*registration turnover threshold.

**Date of effect of your registration**

65. The Commissioner must decide the date from which your \*registration takes effect, or took effect. However:
- (a) if you did not apply for registration and the Commissioner is satisfied that you are \*required to be registered – the date of effect must not be a day before the day on which you became required to be registered; or
  - (b) if you applied for registration – the date of effect must not be a day before:
    - (i) the day specified in your application; or
    - (ii) if the Commissioner is satisfied that you became required to be registered on an earlier day – the day that the Commissioner is satisfied is that earlier day; or



**GSTR 1999/D5**

- (c) if you are being registered only because you intend to \*carry on an \*enterprise – the date of effect must not be a day before the day specified, in your application for registration, as the day from which you intend to carry on the enterprise.

**Date of effect of your cancellation**

66. The Commissioner must decide the date on which the cancellation of your \*registration under subsection 25-55(1) or (2) takes effect. That date may be any day occurring before, on or after the day on which the Commissioner makes the decision.

**Your comments**

67. If you wish to comment on this draft Ruling, please send your comments promptly by **18 February 2000** to:

Contact Officer: Warren Kennedy  
 Telephone: (07) 3213 5614  
 Facsimile: (07) 3213 5055  
 Email: GST-Rulings@ato.gov.au  
 Address: GST Rulings Unit  
 GPO Box 920  
 BRISBANE QLD 4001.

**Detailed contents list**

68. Below is a detailed contents list for this draft Ruling:

	<b>Paragraph</b>
<b>What this Ruling is about</b>	<b>1</b>
<b>Date of effect</b>	<b>5</b>
<b>Background</b>	<b>6</b>
<b>Ruling</b>	<b>9</b>
Three broad classes of RCTIs	9
Application for determinations in respect of other classes of invoices	11
Requirements for issuing RCTIs	12
What information an RCTI must contain	15
Set-off	16

**GSTR 1999/D5**

FOI status: draft only - for comment

Page 17 of 18

<b>Explanations (this forms part of this Ruling)</b>	<b>17</b>
Three broad classes of RCTIs	21
<i>Agricultural products</i>	21
<i>Supplies to government entities</i>	24
<i>Annual turnover</i>	26
<i>Recipients not within a group</i>	27
Example 1	28
Example 2	29
<i>Recipients within a group</i>	30
Example 3	34
Requirements for issuing RCTIs	35
<i>What happens if you do not meet the requirements?</i>	45
Set-off	47
Other classes of tax invoices	50
<b>Alternative views</b>	<b>53</b>
Class of invoice based on annual turnover	53
<b>Definitions</b>	<b>55</b>
<b>Your comments</b>	<b>67</b>

**Commissioner of Taxation**

22 December 1999

<i>Previous draft:</i>	- net amount
Not previously issued in draft form	- other classes of tax invoices
	- recipients
<i>Related Rulings/Determinations:</i>	- recipient created tax invoices
GSTR 1999/D10	- tax invoice
	- registered recipients
	- registered suppliers
<i>Subject references:</i>	- suppliers
- adjustment events	- supplies to government entities
- agricultural products	- taxable supply
- annual turnover	
- Australian Business Number	
- business Activity Statement	
- classes of tax invoices	
- creditable acquisitions	
- date of effect of cancellation	
- date of effect of registration	
- determinations	
- entities	
- GST group	
- Government entities	
- input tax credit	
- input taxed supplies	
	<i>Legislative references:</i>
	- ANTS(ABN)A99 41
	- ANTS(GST)A99 27-15(1)(a)
	- ANTS(GST)A99 29-10(3)
	- ANTS(GST)A99 29-70
	- ANTS(GST)A99 29-70(1)
	- ANTS(GST)A99 29-70(2)
	- ANTS(GST)A99 27-15(1)(a)
	- ANTS(GST)A99 29-70(3)
	- ANTS(GST)A99 48-5
	- ANTS(GST)A99 48-10

# GSTR 1999/D5

- |                             |                         |
|-----------------------------|-------------------------|
| - ANTS(GST)A99 48-10(1)(b)  | - TAA53 46              |
| - ANTS(GST)A99 54-50        | - TAA53 70              |
| - ANTS(GST)A99 184-1        |                         |
| - ANTS(GST)A99 188-15(1)(a) | <i>Case references:</i> |
| - ANTS(GST)A99 188-20(1)(a) |                         |
| - ANTS(GST)A99 195-1        |                         |
| - ANTS(GST)R99 29-70        |                         |
| - ANTS(GST)R99 29-71        |                         |
- 

ATO references:

NO 99/17941-4

BO

ISSN: 1034-9758