GSTR 2011/D1W - Withdrawal - Goods and services tax: tax invoices

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A draft Legislative Instrument (LI) is proposed to replace *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination (No. 1) 2000*, which contains the additional information requirements for adjustment notes outside of subsection 29-75(1) of the *A New Tax System (Goods and Services Tax) Act 1999*. As a result, information requirements for adjustment notes and recipient created adjustment notes will become more flexible.

Due to the connection between tax invoices and adjustment notes, the Explanatory Statement have been released for comment in conjunction with the publication of the draft Public Ruling.

Notice of Withdrawal

Draft Goods and Services Tax Ruling

Goods and services tax: tax invoices

Goods and Services Tax Ruling GSTR 2011/D1 is withdrawn with effect from today. It is replaced by GSTR 2012/D3.

1. The draft Ruling set out the minimum information requirements for a tax invoice under subsection 29-70(1) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). It also explained when a document is in the approved form for a tax invoice.

2. It also explained the circumstances under subsection 29-70(1A) of the GST Act when a recipient of a supply can treat a document as a tax invoice even though it does not meet all of the tax invoice requirements.

3. It further explained when a document is taken to be a tax invoice under section 48-57 of the GST Act for the purposes of a GST group even though the group member that is the recipient of the supply is not identified in the document.

4. Subsection 29-70(1B) of the GST Act allows the Commissioner to treat a particular document as a tax invoice even though it does not meet all of the tax invoice requirements. This draft Ruling described the general principles that the Commissioner would have regard to in making a decision whether to treat a document as a tax invoice under that provision.

5. The draft Ruling explained how the threshold for low value transactions under subsection 29-80(1) of the GST Act applies such that a tax invoice is not required.

6. The draft Ruling also included a summary of the circumstances where the Commissioner has determined, under subsection 29-10(3) of the GST Act, that an input tax credit is attributable to a tax period without a recipient being required to hold a tax invoice.

7. This draft Ruling is withdrawn and replaced by GSTR 2012/D3. The preliminary views expressed in the former draft Ruling have been reviewed following consultation. The revised preliminary views are now set out in GSTR 2012/D3.

Commissioner of Taxation

25 July 2012

ATO references

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