GSTR 2026/D2 - Goods and services tax: recipient created tax invoices

For information about the status of this draft Ruling, see item 4268 on our Advice under development program.

Status: **draft only – for comment**

Goods and Services Tax Ruling

Goods and services tax: recipient created tax invoices

Relying on this draft Ruling

This publication is a draft for public comment. It represents the Commissioner's preliminary view on how a relevant provision could apply.

If this draft Ruling applies to you and you rely on it reasonably and in good faith, you will not have to pay any interest or penalties in respect of the matters covered, if this draft Ruling turns out to be incorrect and you underpay your tax as a result. However, you may still have to pay the correct amount of tax.

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What this draft Ruling is about

1. This draft Ruling[1] explains our view on when a recipient created tax invoice (RCTI) can be issued.

2. Goods and Services Tax Ruling GSTR 2000/10 *Goods and services tax: recipient created tax invoices* (now withdrawn) outlined our view on the application of legislative determinations that have now been repealed.[2]

3. Repealed legislative determinations do not apply to RCTIs issued after 14 June 2023. From 15 June 2023, the requirements for issuing RCTIs are contained in *A New Tax System (Goods and Services Tax): Recipient Created Tax Invoice Determination 2023* (RCTI determination).

4. This Ruling explains:

- the meaning of the requirement that 'the recipient determines the value of the taxable supply acquired from the supplier'
- the registration requirements that must be satisfied by the recipient and the supplier
- the requirements of a written agreement or an agreement embedded in an RCTI that must be satisfied, by both the recipient and the supplier, for an RCTI to be a tax invoice for goods and services tax (GST) purposes
- the implications of a recipient issuing an RCTI that does not satisfy the requirements
- how RCTIs operate where a recipient acts through an agent, and
- whether a recipient who has issued an RCTI can 'set-off' the value of a different supply made by it to the supplier, against the value of the supply that is the subject of the RCTI.

5. Appendix 1 to this Ruling provides a checklist to assist taxpayers in meeting the requirements in this Ruling and the RCTI determination.

6. All legislative references in this Ruling are to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), unless otherwise indicated.

Legislative context

7. Tax invoices are generally required to be issued by the entity that makes a taxable supply (supplier).[3]

8. Under subsection 29-70(3), the Commissioner can determine classes of tax invoices that may be issued by the recipient of the taxable supply, rather than the supplier. These tax invoices are RCTIs.

9. The RCTI determination sets out the types of entities that may issue an RCTI and the requirements that must be met for it to be an RCTI.[4]

[1] For readability, all further references to 'this Ruling' refer to the Ruling as it will read when finalised. Note that this Ruling will not take effect until finalised.
[2] The repealed legislative determinations are listed in Schedule 1 of the *A New Tax System (Goods and Services Tax): Recipient Created Tax Invoice Determination 2023*.
[3] Paragraph 29-70(1)(a). 'Tax invoice' is defined in section 195-1.
[4] The requirements that must be met to issue an RCTI are set out in sections 7, 8 and 9 of the RCTI determination.

10. Under the RCTI determination, the following recipients of a taxable supply may issue an RCTI:

- government related entities[5]
- large business entities[6], or
- business entities[7], where the recipient determines the value of the taxable supply acquired from the supplier.[8]

11. The RCTI determination requires that for the recipient to issue an RCTI, among other things:

- The recipient and the supplier must both be registered for GST when the RCTI is issued.[9]
- The recipient must issue a document that complies with the tax invoice requirements in paragraphs 29-70(1)(b), (c) and (d).[10]
- The recipient must issue the RCTI within the relevant 28-day time period.[11]
- The recipient must have a written RCTI agreement with the supplier of the taxable supply satisfying relevant requirements.[12]

Ruling

12. A document issued by a recipient of a taxable supply will be an RCTI (and therefore a tax invoice) where the recipient is within a class covered by a determination made under subsection 29-70(3) and all requirements of that determination are met at the time the RCTI is issued.

Meaning of the 'recipient determines the value of the taxable supply'

13. A 'business entity' means an entity that carries on an enterprise and is registered for GST.[13] Under the RCTI determination, a business entity can only issue an RCTI for a taxable supply if it 'determines the value of the taxable supply acquired from the supplier'.[14]

14. A 'recipient determines the value of the taxable supply' when the recipient, rather than the supplier, establishes the price of the supply. For example, this may occur where the recipient controls the necessary information to establish the value of the amount payable and the supplier cannot independently calculate the price of the supply.

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[5] A 'government related entity' is defined in section 195-1.
[6] A 'large business entity' is defined in section 4 of the RCTI determination.
[7] A 'business entity' is defined in section 4 of the RCTI determination.
[8] Section 6 of the RCTI determination.
[9] Section 6 of the RCTI determination.
[10] This includes, where relevant, issuing recipient created adjustment notes that meet the requirements in paragraphs 29-75(1)(b), (c), and (d).
[11] Paragraph 7(1)(b) of the RCTI determination provides that an RCTI must be issued within 28 days from when the taxable supply is made by the supplier, or if the value of the supply is determined by the recipient after the supply is made, 28 days from when the value is determined.
[12] The requirements for a written agreement (standing or embedded in the RCTI) are set out in sections 8 and 9 of the RCTI determination respectively.
[13] Section 4 of the RCTI determination.
[14] Paragraph 6(2)(b) of the RCTI determination.

15. A recipient does not determine the value merely because it verifies, checks or authorises payment of an amount specified by the supplier, or because it calculates GST from an amount set by the supplier.

16. The recipient may determine the value at, or after, the time the supply is made.[15]

Example 1 – value determined after quantitative or qualitative analysis

17. *Farmer Co supplies milk to Dairy Co. Farmer Co and Dairy Co are registered for GST. On delivery of the milk, Dairy Co assesses the volume, quality and fat content of the milk. Farmer Co cannot independently determine the price of their taxable supply of milk without the analysis conducted by Dairy Co. Dairy Co consequently calculates the value of the milk based on volume and milk content analysis. In this scenario, Dairy Co, the recipient, determines the value of the taxable supply acquired from the supplier.*

Example 2 – recipient does not determine value of taxable supply

18. *Flower Co sends an invoice that sets out the amount payable for goods they have supplied to Chocolate Co. Flower Co and Chocolate Co are registered for GST. Chocolate Co checks the amount payable for accuracy and authorises payment. Chocolate Co does not determine the value of the taxable supply merely because they have performed those verification steps. While Chocolate Co is a 'business entity' under the RCTI determination, they cannot issue an RCTI as they do not determine the value of Flower Co's taxable supply.*

GST registration requirement

19. Both the recipient and supplier must be registered for GST at the time an RCTI is issued.[16]

20. A document will not meet the RCTI requirements where, at the time it is issued, either the recipient or supplier:

- was required to be registered but was not actually registered for GST, or
- is not registered for GST but later registers with a backdated date of effect that is before the date the RCTI was issued.

Written agreement requirement

21. To issue an RCTI, the recipient must have a current written agreement with the supplier. This can be a separate agreement, or it can be embedded in an RCTI that is accepted by the supplier.[17]

22. A separate written agreement between a recipient and a supplier must[18]:

- specify the taxable supplies to which it relates

[15] Pursuant to subparagraph 7(1)(b)(ii) of the RCTI determination, where the value is determined after the supply is made, the recipient is required to issue the RCTI within 28 days after the value is determined.
[16] Section 6 of the RCTI determination.
[17] Paragraph 7(1)(d) and sections 8 and 9 of the RCTI determination.
[18] Paragraphs 8(1)(a) to (d) of the RCTI determination.

- be current when an RCTI is issued
- contain acknowledgments from the supplier and the recipient that each is registered for GST when it enters into the agreement' and
- include conditions that
  - the recipient can issue RCTIs in respect of the supplies
  - the supplier will not issue tax invoices in respect of the supplies
  - the supplier will notify the recipient if it ceases to be registered for GST' and
  - the recipient will notify the supplier if it ceases to be registered for GST.

23. A written agreement must be in place at the time an RCTI is issued.[19] The supplier and recipient do not meet the requirements of the RCTI determination if the written agreement has a retrospective date of effect or has expired.

24. A written agreement between a recipient and a supplier that is embedded in an RCTI must declare that[20]:

- it applies to supplies to which the RCTI relates
- the recipient will issue RCTIs for the supplies
- the supplier will not issue tax invoices for the supplies
- the supplier and the recipient are registered for GST and will notify the other party if they cease to be registered for GST
- the supplier will notify the recipient within 21 days of receiving the RCTI if the supplier does not accept the proposed written agreement' and
- acceptance of the RCTI constitutes acceptance of the terms of the written agreement[21], and both parties to the supply agree that they are parties to an RCTI agreement.

25. Where an RCTI has been issued with an embedded written agreement, the supplier has 21 days from the date of receipt of the RCTI to notify the recipient that they do not accept the embedded agreement.[22] Where the supplier does so, the document issued by the recipient is not an RCTI. A supplier's notification that they do not accept an embedded RCTI agreement does not impact RCTIs issued previously.

26. If the supplier does not notify the recipient within 21 days that they do not accept the embedded agreement, and all other requirements of the RCTI determination are met, the document is an RCTI.

27. A supplier cannot issue a tax invoice if they have a written RCTI agreement in place with the recipient. This is because the agreement must include a condition that the supplier will not issue tax invoices for the relevant supplies.[23] Any document issued by the supplier in relation to a taxable supply will not be a tax invoice where an RCTI has been

[19] Paragraph 8(1)(b) of the RCTI determination.
[20] Paragraphs 9(1)(a) to (f) of the RCTI determination.
[21] Acceptance is only to the extent that the terms of the written agreement reflect the GST law (as defined in section 195-1) and the RCTI determination.
[22] Paragraph 9(1)(e) of the RCTI determination.
[23] Subparagraph 8(1)(d)(ii) and paragraph 9(1)(c) of the RCTI determination.

issued for that same taxable supply and all other requirements of the RCTI determination are met.

Example 3 – embedded agreement in a recipient created tax invoice

28. *Dairy Co, the recipient of a taxable supply, issues an RCTI to their supplier, Farmer Co, which includes the following embedded agreement:*

> *The recipient and the supplier declare that this agreement relates to the above supplies. The recipient can issue tax invoices for these supplies. The supplier will not issue tax invoices for these supplies. The supplier acknowledges that it is registered for GST and that it will notify the recipient if it ceases to be registered. The recipient is registered for GST and will notify the supplier if it ceases to be registered. Acceptance of this RCTI constitutes acceptance of the terms of this RCTI agreement. Both parties to this supply agree that they are parties to an RCTI agreement. The supplier must notify the recipient within 21 days of receiving this document if the supplier does not accept the proposed RCTI agreement.*

29. *Provided Farmer Co does not notify Dairy Co within 21 days of receiving an RCTI that they do not accept the proposed embedded RCTI agreement, Dairy Co has issued an RCTI if all the remaining requirements of the RCTI determination have been met.*

Example 4 – supplier notifies they do not accept an embedded agreement in a recipient created tax invoice

30. *Using the same scenario as Example 3 of this Ruling, assume instead that Farmer Co notifies Dairy Co via an email in response to Dairy Co's purported RCTI, within 21 days, that they do not accept the embedded RCTI agreement. The purported RCTI is not an RCTI as it does not meet the requirements under the RCTI determination. Farmer Co must then issue a tax invoice for the supply (if required).*[24]

31. *Where Farmer Co does not want to accept RCTIs issued by Dairy Co in the future, Farmer Co must notify Dairy Co that they do not accept the embedded RCTI agreement within 21 days of receipt of each RCTI issued in future.*

32. *If they had entered into a written agreement that covers future periods instead of relying on embedded agreements, and Farmer Co terminated this separate written agreement, any document issued by Dairy Co will not be an RCTI from the date of termination.*

Documents that are not recipient created tax invoices

33. If a recipient issues a document that does not satisfy all the requirements in the RCTI determination (RCTI requirements), the document is not an RCTI.

34. A document issued for a taxable supply may not meet all the RCTI requirements only because of an error or omission made by the recipient – for example, where the document contains transposition errors in the Australian business number (ABN), shows an incorrect price, or does not include an ABN or the date of issue of the document. When the recipient becomes aware the document issued does not meet the requirements for an RCTI, they can reissue a document for the supply which meets the RCTI requirements. In

[24] Subsection 29-70(2).

these circumstances, the replacement document showing the required information is the RCTI for the supply.

35. An input tax credit will not be attributable to a tax period until the recipient holds a tax invoice for the creditable acquisition when they lodge their GST return for that tax period.[25] Where the recipient has issued a document that meets all of the requirements of the RCTI determination, they will hold a tax invoice for the creditable acquisition and the input tax credit is attributable accordingly. A tax invoice is not required where the value of the taxable supply is $75 or less.[26]

Example 5 – recipient issues a purported recipient created tax invoice

36. *Blue Co, the recipient of a taxable supply, issues a purported RCTI to their supplier, Sun Co. Blue Co and Sun Co have a written agreement in place regarding RCTIs.*

37. *There is a system error with Blue Co's accounting software and the document issued does not contain:*

- *a description of what was supplied*
- *the amount of $1,000 GST payable on the taxable supply of $11,000, or*
- *a statement that the total price includes GST that is payable by the supplier*.

38. *The document issued by Blue Co does not meet the requirements in the RCTI determination and is not an RCTI.*

39. *Blue Co cannot attribute an input tax credit to a tax period for their creditable acquisition until they hold a tax invoice. Blue Co reissues the RCTI to Sun Co, specifying what was supplied and that $1,000 (one-eleventh of $11,000) GST is payable by the supplier. Blue Co can now attribute their input tax credit to the tax period in which they reissued the RCTI.*

Example 6 – recipient issues a purported recipient created tax invoice – written agreement expired

40. *Golf Co, the recipient of a taxable supply, issues a purported RCTI to their supplier, Ball Co. At the time Golf Co issues the document, the written RCTI agreement between Golf Co and Ball Co has expired. The purported RCTI issued by Golf Co does not meet the requirements in the RCTI determination and is not an RCTI.*

41. *Golf Co cannot attribute an input tax credit to a tax period for their creditable acquisition until they hold a tax invoice (if required). As Golf Co cannot reissue the RCTI (because there is no written agreement in place), Golf Co can request a tax invoice from Ball Co. Ball Co must give the tax invoice within 28 days of Golf Co's request. Golf Co could also enter into a new RCTI written agreement with Ball Co, and issue an RCTI pursuant to that agreement, or issue a new RCTI that includes an embedded RCTI agreement.*

[25] Subsection 29-10(3). Note that the supplier's attribution of GST does not depend on a tax invoice or RCTI – suppliers attribute GST payable based on when consideration was received or an invoice was issued (section 29-5). An invoice is defined to mean a document notifying an obligation to make a payment (section 195-1).

[26] Subsection 29-80(1), section 29-80.01 of the *A New Tax System (Goods and Services Tax) Regulations 2019*.

Example 7 – supplier's GST registration cancelled at the time the recipient created tax invoice is issued

42. *Ocean Co issues a purported RCTI to their supplier, Dolphin Co. Ocean Co and Dolphin Co have a written RCTI agreement. Dolphin Co's GST registration was cancelled prior to the purported RCTI being issued. Dolphin Co fails to notify Ocean Co that they are no longer registered for GST. The purported RCTI is not an RCTI. At the time it is issued, the supplier is not registered for GST and the RCTI determination requirements are not met.*

Treating a document as a tax invoice

43. Where a recipient has issued a document that does not meet the RCTI requirements, a recipient can request the Commissioner to treat that document as a tax invoice.[27] The Commissioner will exercise this discretion on a case-by-case basis in relation to a particular document.

44. The factors that the Commissioner will consider in the exercise of this discretion are explained in Law Administration Practice Statement PS LA 2004/11 *Treating a document as a tax invoice or adjustment note*. These factors are not exhaustive and there may be other circumstances that are relevant in a particular case.

45. A recipient cannot treat a document that does not meet the RCTI requirements as a tax invoice by relying on other documents under subsection 29-70(1A). Subsection 29-70(1A) only allows the entity that receives a document to treat it as a tax invoice. In the case of an RCTI, it is the supplier that receives the document.[28]

Agency

46. A recipient may act through an agent.[29] Where an agent creates or issues an RCTI on behalf of the recipient (and is authorised by the recipient to do so), the same RCTI requirements apply for it to be an RCTI.

47. For example, under the RCTI determination, an RCTI must contain enough information to clearly identify the recipient's identity or ABN. This applies even when an agent prepares the document on the recipient's behalf. This is because, when an agent uses their authority to act for a principal (the recipient), acts done on behalf of that principal are acts of the principal.[30] It is also the principal that remains entitled to any input tax credits for the creditable acquisitions the RCTI relates to, rather than the agent.

48. The written agreement must always be between the supplier and the recipient. An agent may enter or administer the agreement on behalf of the recipient if appropriately authorised, but this does not change the parties to the agreement for GST purposes.

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[27] Under subsection 29-70(1B).
[28] Goods and Services Tax Ruling GSTR 2013/1 *Goods and services tax: tax invoices* at paragraph 50.
[29] An entity (the agent) may be authorised by another party (the principal) to do something on that party's behalf. Agency relationships can arise under the general law, and there are specific provisions in the GST Act that relate to agency relationships. See Goods and Services Tax Ruling GSTR 2000/37 *Goods and services tax: agency relationships and the application of the law.*
[30] GSTR 2000/37 at paragraph 15.

Example 8 – agent prepares a recipient created tax invoice on behalf of recipient of the supply

49. *A large business entity engages a facilities manager to administer payments to maintenance contractors. The large business entity is the recipient, and the maintenance contractors are the suppliers. The facilities manager, as agent, prepares and issues RCTIs on behalf of the large business entity under RCTI written agreements between the large business entity and each contractor. The RCTIs identify the large business entity (not the agent) as the recipient and all other RCTI requirements are satisfied. The RCTIs are tax invoices for GST purposes.*

Set-offs in combined tax invoice and recipient created tax invoices

50. A recipient that issues an RCTI to their supplier may also make supplies to the supplier, either related to the supplies that are the subject of an RCTI (for example, processing, testing or administration services) or unrelated to them.

51. Where the recipient makes a supply to the supplier, the recipient can also include the details of that separate supply in an RCTI they issue to the supplier. The document will be:

- an RCTI for the supply made by the supplier to the recipient, where it meets the RCTI requirements, and
- a tax invoice for the supply made by the recipient back to the supplier, where it meets all of the tax invoice requirements under subsection 29-70(1).

52. In practice, a recipient may 'set-off' the amount payable for their supply against the amount they owe to the supplier and only pay the balance owing to the supplier.

53. However, as 2 separate supplies have been made, both the recipient and the supplier must report the total amount of GST payable on the taxable supplies they have each made. For the purposes of reporting GST payable, the amount of GST on one supply cannot be reduced by the amount of GST on another.

Example 9 – set-off of recipient's processing fees

54. *Dairy Co issues an RCTI for taxable supplies of $11,000 (inclusive of GST) for milk they have acquired from Farmer Co. Dairy Co also makes a taxable supply to Farmer Co when conducting their quantitative and qualitative analysis of the milk. Dairy Co charges Farmer Co a fee for this service of $2,200 (inclusive of GST). Dairy Co deducts this processing fee from the amount payable for the milk, and pays $8,800 ($11,000 − $2,200) to Farmer Co.*

55. *Each supply, however, remains a separate supply for GST purposes. The RCTI includes details of the taxable supply made by Dairy Co which meets the requirements under subsection 29-70(1). The same document is a tax invoice for Dairy Co's separate supply of the service fee.*

56. *Dairy Co and Farmer Co must report the total GST payable on their individual supplies being one-eleventh of $2,200 ($200) and one-eleventh of $11,000 ($1,000) respectively. In addition, Dairy Co claims $1,000 input tax credit for their creditable*

acquisition of the milk, and Farmer Co claims $200 input tax credit relating to the service fee. While the parties may set-off the amounts they owe each other, they cannot set-off the GST amounts they respectively must report to us.

Date of effect

57. When the final Ruling is issued, it is proposed to apply on and from 15 June 2023, the date the RCTI determination came into effect.

Commissioner of Taxation
29 July 2026

Appendix 1 – Recipient created tax invoice requirements checklist

This checklist is provided to assist in determining whether a document issued by a recipient is an RCTI for the purposes of the RCTI determination. The checklist is not a substitute for the requirements of the GST Act or the RCTI determination. It does not form part of the proposed binding public ruling.

58. Table 1 of this Ruling provides a checklist of matters relevant to determining whether a document issued by a recipient is an RCTI for the purposes of the RCTI determination.

Table 1: RCTI checklist

Number	Question	Explanation
1	Is the recipient within an eligible class in the RCTI determination?	The recipient must be a government related entity, large business entity or business entity covered by the RCTI determination. If relying on the business entity category, the recipient must determine the value of the taxable supply acquired from the supplier. Refer to paragraphs 10 and 13 to 18 of this Ruling.
2	Is the supply a taxable supply?	The RCTI must relate to a taxable supply and only to supplies covered by the relevant written RCTI agreement or embedded RCTI agreement. Refer to paragraphs 21 to 24 of this Ruling.
3	Are the recipient and supplier registered for GST?	Both the recipient and supplier must be registered for GST when the RCTI is issued. The recipient should have processes to confirm registration status before issue, and the agreement should require each party to notify the other if they cease to be registered. Refer to paragraphs 11, 19, 20, 22 and 24 of this Ruling.
4	Has the value of the taxable supply been determined by the recipient, where required?	For business entities, the recipient must determine the value of the taxable supply. The recipient does not determine the value merely because it checks, verifies, approves or calculates GST on an amount set by the supplier. Refer to paragraphs 13 to 18 of this Ruling.
5	Is there a valid written agreement?	A current separate written agreement must be in place before the RCTI is issued, or the RCTI must contain an embedded agreement that meets the requirements of the RCTI determination. The agreement must: • specify the supplies covered • state that the recipient will issue RCTIs and the supplier will not issue tax invoices for those supplies, and

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Number	Question	Explanation
		• meet the requirements in question 6 of this checklist (and question 7 where it relates to an embedded agreement). Refer to paragraphs 21 to 32 of this Ruling.
6	Does the agreement require the parties to confirm their GST registration status and notify each other if their GST registration changes?	The agreement must include acknowledgments that both parties are registered for GST and require each party to notify the other if they cease to be registered. Refer to paragraphs 22 and 24 of this Ruling.
7	If an embedded agreement is used, does it meet the specific embedded agreement requirements?	The embedded agreement must state that acceptance of the RCTI constitutes acceptance of the RCTI agreement and that the supplier must notify the recipient within 21 days if the supplier does not accept the agreement. Refer to paragraphs 24 to 26 of this Ruling.
8	Does the RCTI contain all required tax invoice information?	The document must clearly identify that it is intended to be an RCTI, identify the supplier and recipient, describe what was supplied, state the price, state the extent to which each supply is a taxable supply, the amount of GST payable on each supply and that the GST is payable by the supplier, and state the date of issue. Refer to paragraph 11 of this Ruling.
9	Has the RCTI been issued within the required time?	The recipient must issue an RCTI within 28 days from when the taxable supply is made by the supplier. If the value of the supply is determined by the recipient after the supply is made, the RCTI should be issued within 28 days from when the value is determined. Refer to paragraph 11 of this Ruling.
10	Are any agent arrangements properly documented?	If an agent prepares or issues the RCTI on behalf of the recipient, the agent must be authorised to act for the recipient. The RCTI should identify the recipient and the written agreement to issue the RCTI must be between the supplier and the recipient. Refer to paragraphs 46 to 49 of this Ruling.
11	Is any set-off correctly reported?	If the recipient also makes a supply to the supplier and wants to include this supply on the same document they issue as an RCTI, the document should separately identify each supply. Any commercial set-off only affects the amount payable between the parties. Each party must still report the full GST payable on the individual taxable supplies they make. Refer to paragraphs 50 to 56 of this Ruling.
12	Are there errors or omissions in the document issued by the recipient?	If the recipient issues a document that does not meet the RCTI requirements due to an error,

Number	Question	Explanation
		omission or other defect, the document is not an RCTI. The recipient can choose to issue a replacement document, however, that will only be an RCTI if it meets the RCTI requirements at the time it is issued. Refer to paragraphs 33 to 42 of this Ruling.

Appendix 2 – Your comments

59. You are invited to provide comments on this draft Ruling. Forward your comments to the contact officer by the due date.

60. A compendium of comments is prepared as part of the finalisation of this Ruling. An edited version of the compendium (with names and identifying information removed) is published to the ATO Legal database on ato.gov.au.

61. Advise the contact officer if you do not wish for your comments to be included in the edited compendium.

Due date:	11 September 2026
Contact officer:	Djurdja Gayler
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References

Related rulings and determinations:
GSTR 2013/1; GSTR 2000/37

Previous rulings and determinations:
GSTR 2000/10

Legislative references:
- ANTS (GST)A 1999 29-5
- ANTS (GST)A 1999 29-10(3)
- ANTS (GST)A 1999 29-70(1)
- ANTS (GST)A 1999 29-70(1A)
- ANTS (GST)A 1999 29-70(1B)
- ANTS (GST)A 1999 29-70(3)
- ANTS (GST)A 1999 29-75(1)
- ANTS (GST)A 1999 29-80(1)
- ANTS (GST)A 1999 195-1
- ANTS (GST)R 2019 29-80.01

Other references:
- PS LA 2004/11
- A New Tax System (Goods and Services Tax): Recipient Created Tax Invoice Determination 2023

ATO references

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