GSTA TPP 025ER1 - Erratum - Goods and services tax: is a document offering to make a supply (for example, enrolment or membership of an organisation) a tax invoice issued by the supplier once the offer is accepted by the recipient making payment and completing the details on the document?

• This cover sheet is provided for information only. It does not form part of GSTA TPP 025ER1 - Erratum - Goods and services tax: is a document offering to make a supply (for example, enrolment or membership of an organisation) a tax invoice issued by the supplier once the offer is accepted by the recipient making payment and completing the details on the document?

Uiew the consolidated version for this notice.



Australian Government

Australian Taxation Office

Goods and Services Tax Advice

GSTA TPP 025W

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Erratum

Goods and Services Tax Advice

Goods and services tax: what are the registration requirements for resident agents acting for non-residents?

This Erratum corrects the title to the withdrawal notice for Goods and Services Tax Advice GSTA TPP 025.

GSTA TPP 025W is corrected as follows:

1. Title

Omit the title; substitute:

Goods and services tax: is a document offering to make a supply (for example, enrolment or membership of an organisation) a tax invoice issued by the supplier once the offer is accepted by the recipient making payment and completing the details on the document?

This Erratum applies on and from 30 March 2011.

Commissioner of Taxation 22 June 2011

ATO referencesNO:1-2URKZH4ISSN:1833-0053ATOlaw topic:Goods and Services Tax ~~ General rules and concepts ~~ tax invoices