GSTA TPP 027W - Goods and services tax: Can a manager of an agricultural managed investment scheme issue tax invoices for supplies of produce it makes on behalf of participants?

⚠️This cover sheet is provided for information only. It does not form part of *GSTA TPP 027W - Goods and services tax: Can a manager of an agricultural managed investment scheme issue tax invoices for supplies of produce it makes on behalf of participants?*

⚠️This document has changed over time. This is a consolidated version of the ruling which was published on *27 March 2013*

Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: can a manager of an agricultural managed investment scheme issue tax invoices for supplies of produce it makes on behalf of participants?

Goods and Services Tax Advice GSTA TPP 027 is withdrawn with effect from today.

1.   This Goods and Services Tax Advice provided that where the manager acted as an agent for registered participants, the manager would be able to issue a tax invoice for the supplies it makes on behalf of the participants.

2.   This Goods and Services Tax Advice also provided that the Commissioner would treat a document that otherwise satisfies the requirements of subsection 29-70(1) as a tax invoice if it showed the name and ABN of the agent (manager) and the total price for all of the taxable supplies.

3.   This GSTA TPP is withdrawn as the Commissioner has waived the requirement for a recipient to hold a tax invoice before attributing an input tax credit to a tax period under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* if the requirements in *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Under an Agency Relationship) Legislative Instrument 2013* (Determination) are met.

Commissioner of Taxation
27 March 2013