



GSTA TPP 028 - Goods and services tax: What should be the content of a tax invoice issued by or on behalf of an entity that adopts a simplified accounting method?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *14 June 2005*



Goods and Services Tax Advice

Goods and services tax: What should be the content of a tax invoice issued by or on behalf of an entity that adopts a simplified accounting method?

Preamble

This document is a ruling for the purposes of section 37 of the Taxation Administration Act 1953. You can rely on the information presented in this document, which provides advice on the operation of the GST system.

Answer

The tax invoice requirements for entities using a simplified accounting method are identical to those for entities that do not use a simplified accounting method.

Explanation

Some retailers have many transactions across a range of GST-free, taxable and mixed sales. The simplified GST accounting methods are provided to help these retailers work out, at the end of their tax period, the amount of GST they have to pay or the amount they can claim as a refund. They are not a simplified method for working out the GST payable on a particular taxable supply.

If a sale includes a taxable supply with a value greater than \$50, the supplier needs to work out the GST that is payable on the taxable supply, it must issue a tax invoice to the customer and the tax invoice must show all the information required by the GST law.

Application of this GST Advice

This Advice explains our view of the law as it applied from 1 July 2000. You can rely on this Advice on and from its date of issue for the purposes of section 37 of the *Taxation Administration Act 1953*. Goods and Services Tax Ruling GSTR 1999/1 explains the GST rulings system and our view of when you can rely on our interpretation of the law in GST public and private rulings.

If this Advice conflicts with a previous private ruling that you have obtained, this public ruling prevails. However, if you have relied on a private ruling, you are protected in respect of what you have done up to the date of issue of this public ruling. This means that if you have underpaid an amount of GST, you are not liable for the shortfall prior to the date of issue of this later ruling. Similarly, you are not liable to repay an amount overpaid by the Commissioner as a refund.

Commissioner of Taxation

Date

Related Rulings/Determinations/GST Advice:

GSTR 2000/17

Subject references:

tax invoice
simplified accounting method
taxable supply

Legislative references:

TAA 1953 37

Other references:

Simplified GST accounting methods for food retailers

ATO references

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