



GSTA TPP 030 - Goods and services tax: Are tax invoices required to show the legal name of the supplier?

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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: Are tax invoices required to show the legal name of the supplier?

Preamble

*This document is a ruling for the purposes of section 37 of the Taxation Administration Act 1953. It illustrates the principles contained in **Goods and Services Tax Ruling GSTR 2000/17 on tax invoices**. You can rely on the information presented in this document, which provides advice on the operation of the GST system.*

Answer

No, tax invoices are not required to show the legal name of the supplier.

Explanation

In this regard GSTR 2000/17 provides

57. The term 'name' is not defined in the regulations and therefore takes its ordinary meaning. The Macquarie dictionary defines it to include 'a word or a combination of words by which a person, place, or thing, a body or class, or any object of thought, is designated or known'.

58. Therefore, the name of the supplier or recipient shown on the tax invoice may be its legal name, or the business or trading name.

A name needs to provide a clear and accurate indication of who the entity is. For identifying entities and distinguishing between particular entities the Tax Office will rely primarily on the ABN. This is one of the reasons why the ABN of the issuer must be shown on all tax invoices.

Whether a name is a clear and unambiguous word, or a combination of words by which the recipient is designated or known, depends on what is shown on the document compared with what the legal, business or trading names of the enterprise are.

A minor spelling mistake or single missing letter would not generally mean the name of the recipient is not clearly indicated. However, major spelling mistakes may mean the name is not clear.

Application of this GST Advice

This Advice is based on GSTR 2000/17. It 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

Subject references:

tax invoices
legal name
business or trading name

Legislative references:

TAA 1953 37

ATO references

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