



GSTA TPP 032W - Goods and services tax: can a tax invoice show an amount representing combined GST and wine equalisation tax (together sometimes called WEG) instead of the amount of GST?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *15 October 2014*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: can a tax invoice show an amount representing combined GST and wine equalisation tax (together sometimes called WEG) instead of the amount of GST?

Goods and Services Tax Advice GSTA TPP 032 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with whether a document that shows a combined amount of GST plus WET instead of a separate GST amount can be a valid tax invoice.
2. Goods and Services Tax Ruling GSTR 2013/1 sets out the information requirements for a tax invoice under subsection 29-70(1) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). The ruling also explains when a document is in the approved form for a tax invoice.

Commissioner of Taxation

15 October 2014

ATO references

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