



GSTA TPP 033 - Goods and services tax: If a supply involves some combination of GST-free, input taxed and taxable supplies, can a tax invoice simply state that GST is included in the total without stating 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 *14 June 2005*



Goods and Services Tax Advice

Goods and services tax: If a supply involves some combination of GST-free, input taxed and taxable supplies, can a tax invoice simply state that GST is included in the total without stating the amount of GST?

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, the tax invoice must clearly state the amount of GST or indicate how to calculate it.

Explanation

A tax invoice is a document that sets out certain things required by the GST law. If some of the supplies on a tax invoice are GST-free or input taxed, the tax invoice must clearly identify each taxable supply; it must state the total amount of GST payable and show the total amount payable.

While paragraph 29-70.01(4) of the *A New Tax System (Goods and Services Tax) Regulations 1999* requires a statement to the effect that the total amount payable includes GST for the supply or supplies, mere inclusion of this statement would not meet the tax invoice requirements if not all the things supplied bear 1/11 GST in the price, or if the tax invoice relates to a combination of GST-free, input taxed and taxable supplies.

The tax invoice is also potentially misleading to purchasers unless it is made unambiguously clear that there is no GST on particular supplies. Ideally, the words 'tax invoice' or 'tax' (if the document is actually an invoice), should be deleted or crossed out if the transaction does not include any taxable supplies.

It would be sufficient if the document that is solely for a GST-free supply includes a statement to the effect that there is no GST for the supply.

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
GST-free
input taxed

Legislative references:

ANTS(GST)R 1999 29-70.01(4)
ANTS(GST)R 1999 29-70.01(6)

TAA 1953 37

ATO references

NO:	05/3095
ISSN:	1833-0053