



***GSTA TPP 033W - 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?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 033W - 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?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 October 2013*



## Notice of Withdrawal

### 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?

Goods and Services Tax Advice GSTA TPP 033 is withdrawn with effect from today.

1. This Goods and Services Tax Advice addressed whether a document for a combination of GST-free, input taxed and taxable supplies satisfied the requirements of a tax invoice where it included a statement that the total amount payable includes GST.
2. The subject of this GSTA TPP is covered by paragraphs 20 and 37 to 41 of GSTR 2013/1 in accordance with amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* that require a tax invoice to contain enough information to determine the extent to which a supply is a taxable supply. The previous requirements are no longer applicable as Regulation 29-70 of the *A New Tax System (GST) Regulations 1999* has been repealed.

**Commissioner of Taxation**

30 October 2013

ATO references

NO:	1-2D91VV2
ISSN:	1833-0053
ATOlaw topic:	Goods and Services Tax ~~ General rules and concepts ~~ tax invoices

© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products)