



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Goods and Services Tax Advice GSTA TPP 033 is withdrawn with effect from today.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 The previous requirements are no longer applicable as Regulation 29-70 of the *A New Tax System (GST) Regulations 1999* has been repealed.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

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