



***GSTA TPP 034W - Goods and services tax: if an agent makes a single acquisition on behalf of multiple principals, can the tax invoice held by the agent be used by each principal to support the input tax credit claim for their respective shares of the acquisition?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 034W - Goods and services tax: if an agent makes a single acquisition on behalf of multiple principals, can the tax invoice held by the agent be used by each principal to support the input tax credit claim for their respective shares of the acquisition?*

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



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## Notice of Withdrawal

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### Goods and Services Tax Advice

Goods and services tax: if an agent makes a single acquisition on behalf of multiple principals, can the tax invoice held by the agent be used by each principal to support the input tax credit claim for their respective shares of the acquisition?

Goods and Services Tax Advice GSTA TPP 034 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with whether a tax invoice held by an agent for a creditable acquisition by multiple principals could be used by each principal to claim their share of the entitlement to an input tax credit for the acquisition.
2. This GSTA TPP is withdrawn as the Commissioner has waived the requirement for a recipient to hold a tax invoice before attributing an input tax credit to a tax period under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* if the requirements in *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions under an Agency Relationship) Legislative Instrument 2013* (Determination) are met.
3. The Determination applies to circumstances in which an acquisition is made by an agent on behalf of multiple principals.

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**Commissioner of Taxation**

30 October 2013

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ATO references

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# **GSTA TPP 034**

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