



GSTA TPP 035W - Goods and services tax: can an agent issue a tax invoice on behalf of a principal?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 035W - Goods and services tax: can an agent issue a tax invoice on behalf of a principal?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 March 2011*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: can an agent issue a tax invoice on behalf of a principal?

Goods and Services Tax Advice GSTA TPP 035 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with the issuing of a tax invoice by an agent on behalf of a principal.
2. The content of this GSTA TPP is covered by paragraphs 61 and 66 of Goods and Services Tax Ruling GSTR 2000/37. It only draws on the existing ATO view without adding to, or modifying it in any way.

Commissioner of Taxation

30 March 2011

ATO references

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ATOlaw topic: Goods and Services Tax ~~ Miscellaneous rules ~~ agency