



GSTA TPP 040W - Goods and services tax: can an agent for a partnership of trusts use its own name and the partnership's ABN on valid tax invoices?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 040W - Goods and services tax: can an agent for a partnership of trusts use its own name and the partnership's ABN on valid tax invoices?*

 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 for a partnership of trusts use its own name and the partnership's ABN on valid tax invoices?

Goods and Services Tax Advice GSTA TPP 040 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with whether an agent for a partnership of trusts can use its own name and the partnership's ABN on a valid tax invoice.
2. The content of this GSTA TPP is covered by paragraphs 35 and 36 of Goods and Services Tax Ruling GSTR 2000/17 and Goods and Services Tax Ruling GSTR 2000/37 generally.

Commissioner of Taxation

30 March 2011

ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ tax invoices