



***GSTA TPP 041 - Goods and services tax: Which name and address or ABN is recorded on a tax invoice for a taxable supply made by a principal through an agent to a third party?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *14 June 2005*



## Goods and Services Tax Advice

**Goods and services tax:** Which name and address or ABN is recorded on a tax invoice for a taxable supply made by a principal through an agent to a third party?

### Preamble

*This document is a ruling for the purposes of section 37 of the Taxation Administration Act 1953. It illustrates the principles contained in **Goods and Services Tax Ruling GSTR 2000/17 on tax invoices**. You can rely on the information presented in this document, which provides advice on the operation of the GST system.*

### Answer

The tax invoice may show either the principal's or the agent's name and address or ABN.

### Background

A principal entity makes a taxable supply through an agent. The principal and the agent have not entered into a Subdivision 153-B arrangement.

### Explanation

Paragraphs 35-36 of GSTR 2000/17 consider the tax invoice requirements of dealing through agents.

35. Division 153 has special rules about tax invoices and agents. It reflects the position at common law that a supply or acquisition your agent makes on your behalf is no different from one that you make yourself. Accordingly, if you make a taxable supply through an agent, your agent can issue a tax invoice for you. Similarly, you may claim an input tax credit for a creditable acquisition you make through your agent if your agent holds the tax invoice.

36. Where this Division applies, the Commissioner will treat a document as a tax invoice if it shows your agent's name and address or ABN instead of your name and address or ABN. This will apply whether you are the supplier or the recipient of the supply. It will align the tax invoice requirements with the existing commercial practices of many agents.

If a registered principal and registered agent enter into a Subdivision 153-B arrangement, the normal

tax invoice requirements apply. That is, the principal and agent issue separate tax invoices that record their own details.

### Application of this GST Advice

This Advice is based on GSTR 2000/17. It explains our view of the law as it applied from 1 July 2000. You can rely on this Advice on and from its date of issue for the purposes of section 37 of the *Taxation Administration Act 1953*. Goods and Services Tax Ruling GSTR 1999/1 explains the GST rulings system and our view of when you can rely on our interpretation of the law in GST public and private rulings.

If this Advice conflicts with a previous private ruling that you have obtained, this public ruling prevails. However, if you have relied on a private ruling, you are protected in respect of what you have done up to the date of issue of this public ruling. This means that if you have underpaid an amount of GST, you are not liable for the shortfall prior to the date of issue of this later ruling. Similarly, you are not liable to repay an amount overpaid by the Commissioner as a refund.

### Commissioner of Taxation

Date

### Related Rulings/Determinations/GST Advice:

GSTR 2000/37  
GSTA TPP 035

### Subject references:

agency  
tax invoice  
principal

### Legislative references:

ANTS(GST)A 1999 Div 29  
ANTS(GST)A 1999 Div 153  
TAA 1953 37

### ATO references

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