

GSTA TPP 089W - Goods and services tax: If the recipient of a supply cancels its GST registration before receiving a tax invoice for a creditable acquisition, is it entitled to an input tax credit for the acquisition?

! This cover sheet is provided for information only. It does not form part of *GSTA TPP 089W - Goods and services tax: If the recipient of a supply cancels its GST registration before receiving a tax invoice for a creditable acquisition, is it entitled to an input tax credit for the acquisition?*

! This document has changed over time. This is a consolidated version of the ruling which was published on 9 July 2014



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: if the recipient of a supply cancels its GST registration before receiving a tax invoice for a creditable acquisition, is it entitled to an input tax credit for the acquisition?

Goods and Services Tax Advice GSTA TPP 089 is withdrawn with effect from today.

1. GSTA TPP 089 stated that the recipient of a supply that cancels its GST registration before it receives a tax invoice for a creditable acquisition, is not entitled to an input tax credit for that acquisition.
2. GSTA TPP 089 is withdrawn as it is a duplication of an existing ATO view and therefore it is no longer required.
3. The Commissioner's view regarding when a tax invoice is required is contained in paragraph 10 of Goods and Services Tax Ruling GSTR 2000/34 *Goods and Services Tax: what is an invoice for the purposes of the A New Tax System (Goods and Services Tax) Act 1999 ('GST Act')*? The requirements for tax invoices and the Commissioner's discretion to treat a document as a tax invoice are also considered in Goods and Services Tax Ruling GSTR 2013/1 *Goods and services tax: tax invoices*.

Commissioner of Taxation

9 July 2014

ATO references

NO:	1-5K7LTK4
ISSN:	1833-0053
ATOLaw topic:	Goods and Services Tax -- General rules and concepts -- entitlement to input tax credits Goods and Services Tax -- General rules and concepts -- registration Goods and Services Tax -- General rules and concepts -- tax invoices

GSTA TPP 089

**© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).