

# ***GSTD 2004/1W - Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?***



This cover sheet is provided for information only. It does not form part of *GSTD 2004/1W - Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?*



This document has changed over time. This is a consolidated version of the ruling which was published on *3 April 2019*



## Notice of Withdrawal

---

### Goods and Services Tax Determination

Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?

Goods and Services Tax Determination GSTD 2004/1 is withdrawn with effect from 17 April 2019.

1. GSTD 2004/1 outlines the circumstances when the requirement to hold a tax invoice or adjustment note was automatically waived under the following legislative instruments:

- *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No. 1) 2004 – Decision of a Court or Tribunal*
- *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Adjustment Note Requirement Determination (No. 1) 2004 – Decision of a Court or Tribunal.*

2. These legislative instruments expired on 1 April 2017 and the Commissioner has decided not to remake them.

3. The Commissioner will exercise the discretions in subsections 29-70(1B) and 29-75(1) of the *A New Tax System (Goods and Services Tax) Act 1999* on a case by case basis.

4. GSTD 2004/1 is therefore no longer required, and a replacement determination will not be issued.

---

**Commissioner of Taxation**

3 April 2019

---

ATO references

NO: 1-DO1SZQ8.  
ISSN: 2205-6254

---

**© 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).