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?

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

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Goods and Services Tax Determination GSTD 2004/1 is withdrawn with effect from 17 April 2019.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