


# ***GSTD 2005/1A1 - Addendum - Goods and services tax: can a recipient created tax invoice be an invoice for attribution purposes under Division 29 of the A New Tax System (Goods and Services Tax) Act 1999?***

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## Addendum

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### Goods and Services Tax Determination

Goods and services tax: can a recipient created tax invoice be an invoice for attribution purposes under Division 29 of the *A New Tax System (Goods and Services Tax) Act 1999*?

This Addendum amends Goods and Services Tax Determination GSTD 2005/1 to reflect changes in the law made by the *Tax Laws Amendment (2010 GST Administration Measure No. 2) Act 2010* and the repeal of regulations 29.70.01 and 29.70.02 to the A New Tax System (Goods and Services Tax) Regulations 1999 by the A New Tax System (Goods and Services Tax) Amendment Regulations 2010 (No. 1) (206 of 2010).

#### **GSTD 2005/1 is amended as follows:**

##### **1. Footnote 1**

Omit the footnote; substitute:

<sup>1</sup> A 'recipient created tax invoice' (RCTI) is a tax invoice that belongs to a class of tax invoices that the Commissioner has determined in writing may be issued by the recipient of a taxable supply: subsection 29-70(3) of the GST Act. A RCTI must comply with the information requirements under subsection 29-70(1) of the GST Act.

##### **2. Footnote 3**

Omit the footnote; substitute:

<sup>3</sup> The term 'tax invoice' is defined in section 195-1 of the GST Act.

##### **3. Paragraph 7**

Omit the first two sentences; substitute:

Tax invoices are to be issued by the supplier.<sup>5</sup> However, the Commissioner has determined under subsection 29-70(3) of the GST Act that, in certain circumstances, the recipient of a taxable supply may issue a tax invoice.

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<sup>5</sup> Paragraph 29-70(1)(a) of the GST Act.

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## 4. Paragraph 8

After 'Division 29'; insert 'of the GST Act'.

## 5. Footnote 8

Omit 'recipient created tax invoices'; substitute 'RCTIs'.

## 6. Paragraph 22

- (a) Omit 'our' in the first sentence; substitute 'the Commissioner's'.
- (b) Omit the second and third sentences.

## 7. Paragraph 23

- (a) Omit the paragraph.
- (b) Insert:

**Note:** The Addendum to this Determination that issued on 25 January 2012 explains the Commissioner's view of the law as it applied from 1 July 2010.

## 8. Related Rulings/Determinations

Omit:

GSTR 1999/1

## 9. Legislative references

Omit:

- ANTS(GST)A 1999 29-70
- ANTS(GST)A 1999 54-50
- ANTS(GST)R 1999 29-70.02

This Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.

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**Commissioner of Taxation**

25 January 2012

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ATO references

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