

***GSTD 2005/2A2 - Addendum - Goods and services tax: is an invoice that is posted on a website 'issued' for the purposes of 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: is an invoice that is posted on a website 'issued' for the purposes of Division 29 of the *A New Tax System (Goods and Services Tax) Act 1999*?

This Addendum amends Goods and Services Tax Determination GSTD 2005/2 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTD 2005/2 for amendments made to Subdivision 29-C.

The amendments to Subdivision 29-C are in relation to tax invoices and apply to net amounts for tax periods starting on or after 1 July 2010.

#### **GSTD 2005/2 is amended as follows:**

**1. Paragraph 2**

Omit 'and the A New Tax System (Goods and Services Tax) Regulations 1999'

**2. Footnote 2**

Omit 'Regulation 29-70.01 details'; substitute 'Subsection 29-70(1) of the GST Act sets out'.

**3. Paragraph 3**

Omit 'industries'; Substitute 'circumstances'.

**4. Paragraph 4**

Omit 'The Commissioner has previously stated that tax invoices'; substitute 'A tax invoice'.

**5. Footnote 4**

Omit the footnote; substitute:

<sup>4</sup> Paragraph 12 of Goods and Services Tax Ruling 2013/1 *Goods and services tax: tax invoices*.

# GSTD 2005/2

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## 6. Date of effect

Insert after paragraph 18:

19. Changes made to this Determination by Addenda that issued on 31 October 2012 and 24 April 2013 have been incorporated into this version of the Determination. Refer to each Addendum to see how that Addendum amends this Determination.

## 7. Related Rulings/ Determinations

Omit 'GSTR 2000/17'; substitute 'GSTR 2013/1'

## 8. Legislative references

Omit:

- ANTS(GST)R 1999 29-70.01

Insert:

- ANTS(GST)A 1999 29-70(1)

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

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**Commissioner of Taxation**

24 April 2013

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ATO references

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