GSTR 2000/10W - Goods and services tax: recipient created tax invoices

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This document has changed over time. This is a consolidated version of the ruling which was published on *28 July 2026*

Generated on: 15 September 2026, 04:25:55 AM

Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: recipient created tax invoices

Goods and Services Tax Ruling GSTR 2000/10 is withdrawn with effect from 29 July 2026.

1. GSTR 2000/10 sets out the Commissioner's view on the classes of recipient created tax invoices (RCTIs) that may be issued by recipients of a taxable supply and the requirements that must be satisfied when issuing an RCTI.

2. This Ruling is being withdrawn as it expresses the Commissioner's view on the application of determinations under subsection 29-70(3) of *A New Tax System (Goods and Services Tax) Act 1999* that have been repealed and only apply to RCTIs issued on or before 14 June 2023.

3. GSTR 2000/10 continues to apply to RCTIs issued on or before 14 June 2023 but does not apply to RCTIs issued on or after 15 June 2023.

4. GSTR 2000/10 will be replaced by Draft Goods and Services Tax Ruling GSTR 2026/D2 *Goods and services tax: recipient created tax invoices*, which reflects the requirements under the *A New Tax System (Goods and Services Tax): Recipient Created Tax Invoice Determination 2023*.

Commissioner of Taxation
28 July 2026

ATO references

NO:	1-1A906FJ2
ISSN:	2205-6157

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