


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

 This cover sheet is provided for information only. It does not form part of *GSTR 2000/10A - Addendum - Goods and services tax: recipient created tax invoices*

 View the [consolidated version](#) for this notice.



Addendum

Goods and Services Tax Ruling

Goods and services tax: recipient created tax invoices

At paragraph 12

After the first sentence, insert “Other registered recipients may also make requests.”

At paragraph 53

After the second sentence, insert “Other registered recipients may also make requests.”

At paragraph 54: subparagraph (a)

After “association”, insert “or registered recipient”.

Subparagraph (b)

Omit “recipients operate”, substitute “recipient operates”.

Subparagraph (d)

Omit “recipients”, substitute “recipient(s)”.

Commissioner of Taxation

27 September 2000

ATO references:

NO T2000/4313

BO

ISSN: 1443 - 5160