GSTR 2000/10A2 - Addendum - Goods and services tax: recipient created tax invoices

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Addendum

Goods and Services Tax Ruling

Goods and services tax: recipient created tax invoices

This Addendum amends Goods and Services Tax Ruling GSTR 2000/10 to reflect:

- the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* resulting from the introduction of the *Tax Laws Amendment (Small Business) Act 2007*. This Act standardises the eligibility criteria for small business tax concessions from 1 July 2007; and
- the amendments to the A New Tax System (Goods and Services Tax) Regulations 1999 resulting from the commencement of the A New Tax System (Goods and Services Tax) Amendment Regulations 2007 (No. 1). This Legislative Instrument changes the threshold amounts for the requirements to issue a tax invoice from 1 July 2007.

GSTR 2000/10 is amended as follows:

1. Paragraph 7

Omit '$50'; substitute '$75'.

2. Paragraph 10

Before 'turnover' (wherever occurring) insert 'GST'.

3. Paragraph 21

Before 'turnover' insert 'GST'.

4. Paragraph 28

(a) Omit the heading; substitute 'GST turnover'.

(b) In the paragraph omit 'annual turnovers'; substitute 'GST turnovers'.

5. Paragraph 29

Omit ‘annual turnover’ (wherever occurring); substitute ‘GST turnover’.

6. Paragraph 30

Omit ‘an annual turnover’; substitute ‘a GST turnover’.

7. Paragraph 31

Before ‘turnover’ insert ‘GST’.

8. Paragraph 32

Omit ‘annual turnover’; substitute ‘a GST turnover’.

9. Paragraph 34

(a) Omit ‘an annual turnover’; substitute ‘a GST turnover’.

(b) Omit ‘a turnover’; substitute ‘a GST turnover’.

10. Paragraph 36

Omit ‘an annual turnover’; substitute ‘a GST turnover’.

11. Paragraph 55

Omit ‘(02) 6058 7103’; substitute ‘1300 139 031’.

12. Paragraph 69

Omit ‘annual turnover’; substitute ‘GST turnover’.

13. Detailed contents list

Omit:

Annual turnover 28

substitute:

GST turnover 28

14. Subject References

Omit ‘annual turnover’; substitute ‘GST turnover’.

This Addendum explains our view of the law as it applied from 1 July 2007. You can rely upon this Addendum on and from its date of issue for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953.* If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the public Ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of the Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the earlier ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of this Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the earlier ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

Commissioner of Taxation
15 August 2007

ATO references

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