


# ***GSTR 2000/10A6 - Addendum - Goods and services tax: recipient created tax invoices***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: recipient created tax invoices

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/10 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTR 2000/10 for amendments made to Subdivision 29-C and Subdivision 48-A.

The amendments to Subdivision 29-C are in relation to tax invoices and apply to net amounts for tax periods. The amendments to Subdivision 48-A apply to the formation and membership of GST groups. Both amendments start on or after 1 July 2010.

This Addendum also makes further minor amendments to GSTR 2000/10 and updates the references section.

#### **GSTR 2000/10 is amended as follows:**

**1. Paragraph 1**

Omit the first two sentences including the footnote; substitute:

This Ruling explains *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 1) 2000* (the determination).<sup>1</sup>

**2. Paragraph 3**

Omit 'and regulation 29-70 of the *A New Tax System (Goods and Services Tax) Regulations 1999* ('GST Regulations')'.

**3. Paragraph 5**

Omit the paragraph; substitute:

5. Unless otherwise stated, all references in this Ruling are to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) or, as indicated, to the *A New Tax System (Goods and Services Tax) Regulations 1999* (GST Regulations).

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<sup>1</sup> A copy of the determination is attached at Schedule 1.

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## 4. Paragraph 6

- (a) Omit '[to tax periods commencing]'
- (b) After paragraph 6, insert:
  - 6A. Changes made to this Ruling by Addenda that issued on 27 September 2000, 15 August 2007, 14 January 2009, 6 May 2009, 31 October 2012 and 30 October 2013 have been incorporated into this version of the Ruling.<sup>1A</sup>

## 5. Paragraph 10

- (a) Omit the first sentence including footnote; substitute 'The determination describes three classes of tax invoices that may be issued by a recipient of a taxable supply.'
- (b) After 'paragraphs 22 to 24'; insert 'of this Ruling'.
- (c) After 'paragraphs 25 to 27'; insert 'of this Ruling'.
- (d) After 'paragraphs 28 to 36'; insert 'of this Ruling'.

## 6. Paragraph 12

After 'paragraphs 53 to 55' insert 'of this Ruling'.

## 7. Paragraph 13

Omit the first sentence; substitute 'The determination lists the requirements that are integral to the classes of invoices that recipients may issue.'

## 8. Paragraphs 14, 37 and 47

After 'paragraph 13' insert 'of this Ruling'.

## 9. Footnote 4

Omit the footnote; substitute:

<sup>4</sup> If you make a false or misleading statement in your invoice you may be liable to a penalty under subsections 284-75(1) and 284-75(4) of Schedule 1 to the *Taxation Administration Act 1953*.

## 10. Paragraph 15

After 'paragraphs 37 to 49' insert 'of this Ruling'.

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<sup>1A</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

**11. Paragraph 16**

Omit the paragraph; substitute:

16. An RCTI must satisfy the information requirements under subsection 29-70(1) including:

- the identity or ABN of the recipient even if the total price is less than \$1000,
- if GST is payable in relation to any supply – that the GST is payable by the supplier, and
- that the document was intended to be a recipient created tax invoice.

**12. Paragraph 17**

Omit.

**13. Paragraph 18**

- (a) Omit first sentence.
- (b) In the second sentence, omit 'an invoice' insert 'a tax invoice'.
- (c) At the end of paragraph 18 insert footnote 4A:

<sup>4A</sup> Subsection 29-70(3).

**14. Paragraph 19**

Omit the first sentence including the footnote; substitute 'The determination describes three classes of tax invoices that may be issued by a recipient of a taxable supply.'

**15. Paragraphs 24, 27, 30, 31, 33, 35 and 36**

After 'paragraphs 37 to 47' insert 'of this Ruling'.

**16. Footnote 6**

Omit 'of the GST Act'.

**17. Paragraph 26**

- (a) After 'government entity'; insert footnote 6A:

<sup>6A</sup> The definition of 'government entity' is contained in section 41 of *A New Tax System (Australian Business Number) Act 1999*.

- (b) After 'Parliament' in paragraph 26(b); insert 'established under the *Parliamentary Service Act 1999*.'

## 18. Footnote 10

Omit the footnote; substitute:

<sup>10</sup> See requirements (a), (e)(iii) and (iv) to paragraph 13 of this Ruling.

## 19. Paragraph 34

- (a) In paragraph 34(b) after 'regulation 48-10.02 of', omit '*A New Tax System (Goods and Services Tax) Amendment Regulations 2000 (No. 1)*'; substitute 'the GST Regulations'
- (b) In paragraph 34(b) after 'regulation 48-10.03' insert 'of the GST Regulations'.

## 20. Paragraph 41

In the second sentence omit 'you may contact the Australian Taxation Office (this information can be accessed on or after 1 July 2000 via the Internet at <http://www.business.gov.au>, or by contacting the ABN Lookup Infoline at 137 226' and substitute 'you can access GST registration information via the Internet at [www.abr.business.gov.au](http://www.abr.business.gov.au)'.

## 21. Footnote 11

Omit the footnote; substitute 'Section 382-5 of Schedule 1 to the *Taxation Administration Act 1953*'.

## 22. Paragraph 43

Omit 'see paragraph 13, requirement (d)'; substitute 'see requirement (d) to paragraph 13 of this Ruling'.

## 23. Paragraph 44

Omit 'see paragraph 13, requirement (e)'; substitute 'see requirement (e) to paragraph 13 of this Ruling'.

## 24. Footnote 12

Omit the footnote; substitute 'See requirement (e)(ii) to paragraph 13 of this Ruling'.

## 25. Paragraph 46

Omit 'see paragraph 13, requirement (f)'; substitute 'see requirement (f) to paragraph 13 of this Ruling'.

**26. Paragraph 52**

- (a) Omit 'and regulation 29-70'.
- (b) At the end of the paragraph insert footnote 14A:

<sup>14A</sup> This is subject to subsections 48-57(1) and 54-50(1) in relation to GST groups and GST branches, respectively.

**27. Paragraph 54**

Omit 'paragraph 13, requirement (e)'; substitute 'requirement (e) to paragraph 13 of this Ruling'.

**28. Paragraph 55**

Omit;

GST General Technical Advice  
PO Box 9935  
in your capital city

Substitute;

Australian Taxation Office  
PO Box 3524  
Albury NSW 2640

**29. Paragraph 56**

Omit.

**30. Paragraph 57**

At the end of the paragraph insert footnote 15:

<sup>15</sup> Section 190-1.

**31. Paragraph 58**

At the end of the paragraph insert footnote 16:

<sup>16</sup> Section 11-5.

**32. Paragraph 59**

- (a) At the end of the paragraph insert footnote 17:  
<sup>17</sup> Section 25-60.
- (b) After 'subsection 25-55(1) or (2)' insert 'or section 25-57'.

### 33. Paragraph 60

At the end of the paragraph insert footnote 18:

<sup>18</sup> Subsection 25-10(1).

### 34. Paragraph 61

At the end of the paragraph insert footnote 19:

<sup>19</sup> Subsection 184-1(1).

### 35. Paragraph 62

At the end of the paragraph insert footnote 20:

<sup>20</sup> Section 195-1.

### 36. Paragraph 63

Omit the paragraph; substitute:

63. Two or more entities may form a \*GST group if:
- (a) each of the entities \*satisfies the membership requirements of the group; and
  - (b) each of the entities agrees in writing to the formation of the group; and
  - (c) one of those entities notifies the Commissioner, in the \*approved form, of the formation of the group; and
  - (d) that entity is nominated, in that notice, to be the \*representative member of the group; and
  - (e) the entity is an \*Australian resident.

A group of entities that is so formed is a **GST group**.<sup>21</sup>

### 37. Paragraph 64

Omit the paragraph; substitute:

64. Two or more entities may become the \*participants in a \*GST joint venture if:
- (a) the joint venture is a joint venture for the exploration or exploitation of \*mineral deposits, or for a purpose specified in the regulations; and
  - (b) the joint venture is not a \*partnership; and
  - (c) (Repealed)

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<sup>21</sup> Subsection 48-5(1).

- (d) each of those entities \*satisfies the participation requirements for that GST joint venture; and
- (e) each of those entities agrees in writing to the \*formation of the joint venture as a GST joint venture; and
- (ea) one of those entities, or another entity, is nominated, in that agreement, to the \*joint venture operator of the joint venture; and
- (eb) the nominated joint venture operator notifies the Commissioner, in the \*approved form, of the formation of the joint venture as a GST joint venture; and
- (f) if the nominated joint venture operator is not a party to the joint venture agreement – the nominated joint venture operator satisfies the requirements of paragraphs 51-10(c) and (f).

Such a joint venture is a ***GST joint venture***.<sup>22</sup>

### **38. Paragraph 65**

At the end of the paragraph add footnote 23:

<sup>23</sup> Section 11-20.

### **39. Paragraph 66**

Omit the paragraph; substitute:

66. Joint venture operator, of a \*GST joint venture, is the entity last nominated in relation to the joint venture as mentioned in paragraph 51-5(1)(ea) or 51-70(1)(c), but does not include an entity that does not satisfy the requirements of paragraphs 51-10(c) and (f).<sup>24</sup>

### **40. Paragraph 67**

(a) Omit paragraphs (d), (e) and (f) and substitute:

- (d) has the same tax periods applying to it as the tax periods applying to all the other members of the GST group or proposed GST group; and
- (e) accounts on the same basis as all the other members of the GST group or proposed GST group; and
- (f) does not have any branch that is registered under Division 54.

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<sup>22</sup> Subsection 51-5(1).

<sup>24</sup> Section 195-1.



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- (b) Omit '[Emphasis added]'.
- (c) At the end of the paragraph; insert footnote 25:  
<sup>25</sup> Section 48-10.

## 41. Paragraph 68

- (a) After '\*net amount'; insert 'for a tax period'.
- (b) At the end of the paragraph; insert footnote 26:  
<sup>26</sup> Section 7-5.

## 42. Paragraph 69

- At the end of the paragraph; insert footnote 27:  
<sup>27</sup> Section 23-5.

## 43. Paragraph 70

Omit the paragraph; substitute:

70. A \*tax invoice has the meaning given by subsections 29-70(1) and 48-57(1), and includes a document that the Commissioner treats as a tax invoice under subsection 29-70(1B). However, it does not include a document that does not comply with the requirements of section 54-50 (if applicable).<sup>28</sup>

## 44. Related Rulings/Determinations

Omit:

GSTR 2011/D1

Insert:

GSTR 2013/1

## 45. Legislative references

Omit:

- ANTS(ABN)A99 41
- ANTS(GST)A99 Subsection 25-55(1)
- ANTS(GST)A99 Subsection 25-55(2)
- ANTS(GST)A99 27-15(1)(a)
- ANTS(GST)A99 29-10(3)
- ANTS(GST)A99 29-70
- ANTS(GST)A99 29-70(1)
- ANTS(GST)A99 29-70(2)
- ANTS(GST)A99 29-70(3)

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<sup>28</sup> Section 195-1.

- ANTS(GST)A99 48-5
- ANTS(GST)A99 48-10
- ANTS(GST)A99 48-10(1)(b)
- ANTS(GST)A99 51-5
- ANTS(GST)A99 51-5(e)
- ANTS(GST)A99 51-10
- ANTS(GST)A99 51-70(1)(c)
- ANTS(GST)A99 54-50
- ANTS(GST)A99 184-1
- ANTS(GST)A99 188-15(1)(a)
- ANTS(GST)A99 188-20(1)(a)
- ANTS(GST)A99 195-1
- ANTS(GST)R99 29-70.02
- ANTS(GST)AR00(No1) 48-10.02
- ANTS(GST)AR00(No1) 48-10.03
- TAA 1953 46
- TAA 1953 70
- TAA 1953 Sch 1 Div 358

## Insert:

- ANTS(ABN)A99 41
- ANTS(GST)A99
- ANTS(GST)A99 7-5
- ANTS(GST)A99 11-5
- ANTS(GST)A99 11-20
- ANTS(GST)A99 23-5
- ANTS(GST)A99 25-10(1)
- ANTS(GST)A99 25-55(1)
- ANTS(GST)A99 25-55(2)
- ANTS(GST)A99 25-60
- ANTS(GST)A99 27-15(1)(a)
- ANTS(GST)A99 29-10(3)
- ANTS(GST)A99 29-70
- ANTS(GST)A99 29-70(1)
- ANTS(GST)A99 29-70(1)(a)
- ANTS(GST)A99 29-70(1B)
- ANTS(GST)A99 29-70(2)
- ANTS(GST)A99 29-70(3)
- ANTS(GST)A99 48-5
- ANTS(GST)A99 48-5(1)
- ANTS(GST)A99 48-10
- ANTS(GST)A99 48-57(1)
- ANTS(GST)A99 51-5
- ANTS(GST)A99 51-5(ea)
- ANTS(GST)A99 51-10
- ANTS(GST)A99 51-10(c)
- ANTS(GST)A99 51-10(f)
- ANTS(GST)A99 51-70(1)(c)
- ANTS(GST)A99 54-50
- ANTS(GST)A99 184-1
- ANTS(GST)A99 184-1(1)
- ANTS(GST)A99 188-15(1)(a)
- ANTS(GST)A99 188-20(1)(a)
- ANTS(GST)A99 190-1
- ANTS(GST)A99 195-1

# GSTR 2000/10

- ANTS(GST)AR00(No1) 48-10.02
- ANTS(GST)AR00(No1) 48-10.03
- TAA 1953 Sch 1 284-75(1)
- TAA 1953 Sch 1 284-75(4)
- TAA 1953 Sch 1 Div 358
- TAA 1953 Sch 1 382-5
- Public Service Act 1999

## 46. Other references

Insert:

*Other references:*

- A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 1) 2000

## 47. Schedule 1

Omit the Schedule.

This Addendum applies on and from 1 July 2010.

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**Commissioner of Taxation**

30 October 2013

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ATO references

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