


GSTR 2000/10A6 - 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 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).¹

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).

¹ 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.^{1A}

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:

⁴ 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'.

^{1A} 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:

^{4A} 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:

^{6A} 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*.'

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18. Footnote 10

Omit the footnote; substitute:

¹⁰ 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'.

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:

^{14A} 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:

¹⁵ Section 190-1.

31. Paragraph 58

At the end of the paragraph insert footnote 16:

¹⁶ Section 11-5.

32. Paragraph 59

- (a) At the end of the paragraph insert footnote 17:
¹⁷ 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:

¹⁸ Subsection 25-10(1).

34. Paragraph 61

At the end of the paragraph insert footnote 19:

¹⁹ Subsection 184-1(1).

35. Paragraph 62

At the end of the paragraph insert footnote 20:

²⁰ 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**.²¹

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)

²¹ 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**.²²

38. Paragraph 65

At the end of the paragraph add footnote 23:

²³ 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).²⁴

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.

²² Subsection 51-5(1).

²⁴ Section 195-1.

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- (b) Omit '[Emphasis added]'.
- (c) At the end of the paragraph; insert footnote 25:
²⁵ 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:
²⁶ Section 7-5.

42. Paragraph 69

- At the end of the paragraph; insert footnote 27:
²⁷ 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).²⁸

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)

²⁸ 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

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- 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.

Commissioner of Taxation

30 October 2013

ATO references

NO:	1-22IY2GU
ISSN:	1443-5160
ATOlaw topic:	Goods and Services Tax ~~ General rules and concepts ~~ tax invoices

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