

GSTR 2000/17A - Addendum - Goods and services tax: tax invoices

⚠ This cover sheet is provided for information only. It does not form part of *GSTR 2000/17A - Addendum - Goods and services tax: tax invoices*

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



Addendum

Goods and Services Tax Ruling

Goods and services tax: tax invoices

Under subsection 29-70(1) of the *A New Tax System (Goods and Services Tax) Act 1999* the Commissioner may treat as a tax invoice a particular document that is not a tax invoice. This Addendum amends paragraph 26 of Goods and Services Tax Ruling GSTR 2000/17 to clarify the scope of the Commissioner's discretion under subsection 29-70(1) in respect of 'offer documents'.

GSTR 2000/17 is amended as follows:

Paragraph 26

Omit the paragraph and substitute with:

26A. In some situations, you may issue a document to a prospective recipient that is an offer to make a supply. Examples are subscriptions to trade magazines, access to online legal research, membership of professional associations and provision of training courses or seminars. You will not know whether there will be a supply when you issue the document. Where the prospective recipient is offered a choice of supplies or early payment options you will not know which, or how many, of the offered supplies will be accepted, nor will you know the final price for the supply or supplies accepted.¹ Because a tax invoice is a document that relates to a taxable supply, the offer document cannot be a tax invoice when it is issued.

26B. To save suppliers from having to issue another document if the offer is accepted, the Commissioner will treat an offer document as a tax invoice in the following circumstances. This discretion is exercised only in respect of offers made to multiple parties (for example, all the members of an association or a substantial number of members). It is not being exercised for an offer made by a supplier to a single recipient (for example, a 'quote' given by a professional or tradesperson). Subject to these limitations, the Commissioner exercises this discretion, where the following conditions are met

¹ There may also be different GST treatment for each of several supplies offered in the one document. For example, some supplies may be GST-free or not subject to GST.

GSTR 2000/17

- the offer must be accepted and payment made; and
- the offer document, when issued by the supplier, meets the requirements of subsection 29-70(1) in respect of the total of all supplies being offered;² and
- the offer document is completed by the prospective recipient and, when completed, indicates the supplies accepted, the total amount payable and the GST included in that amount; and
- the offer document includes the following or similar statement:

‘This document will be a tax invoice for GST when fully completed and you make a payment.’

This addendum has effect from today.

Commissioner of Taxation

25 September 2002

ATO references:

NO: 2002/011971

ISSN: 1443 - 5160

² For example, where the supplier offers a range of supplies from which the prospective recipient can make a choice, and the total amount, including GST, payable for all the supplies offered is \$1,000 or more, the document issued by the supplier must contain the information required by subregulation 29-70.01(2). Subregulation 29-70.01(2) requires that the document issued by the supplier contains, among other things, the name and address or ABN of the recipient of the supply.