

GSTR 2000/17A4 - Addendum - Goods and services tax: tax invoices

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Addendum

Goods and Services Tax Ruling

Goods and services tax: tax invoices

This Addendum amends Goods and Services Tax Ruling GSTR 2000/17 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), which were made by *Tax Laws Amendment (2005 Measures No. 1) Act 2005*. In particular, the Addendum updates GSTR 2000/17 for consequential amendments made to Division 84 due to an amendment that inserted paragraph 9-25(5)(c) into the GST Act. Paragraph 9-25(5)(c) ensures that a supply is connected with Australia if it is the supply of a right or option to acquire another thing and the supply of that other thing would be connected with Australia. The amendment applies to supplies made on or after 1 October 2005.

The Addendum also makes further minor amendments to GSTR 2000/17 to update references to the *Taxation Administration Act 1953*; cross reference legislative determinations that have since issued; correct other minor non-technical errors; and update the references section.

GSTR 2000/17 is amended as follows:

1. Paragraph 6

Omit the paragraph; substitute:

6. All legislative references in this Ruling are to the GST Act and A New Tax System (Goods and Services Tax) Regulations 1999 (GST Regulations) unless otherwise stated.

2. Paragraph 7

Omit paragraph 7; substitute:

7. This Ruling explains the Commissioner's view of the law as it applies both before and after its date of issue. You can rely on this Ruling on and from its date of issue for the purposes of section 105-60 in Schedule 1 to the *Taxation Administration Act 1953*. Goods and Services Tax Ruling (GSTR 1999/1) explains the GST rulings system and the Commissioner's view of when you can rely on this interpretation of the law in GST public and private rulings.

GSTR 2000/17

7A. Changes made to the Ruling by Addenda that issued on 25 September 2002, 1 March 2006, 22 August 2007 and 6 August 2008 have been incorporated into this version of the Ruling.^{1A}

7B. 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 relevant 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 previous ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of the relevant Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the previous ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

3. Footnote 6

Omit the footnote; substitute:

⁶ Subsection 288-45(1) and subsection 284-75(1) in Schedule 1 to the TAA.

4. Paragraph 14

Omit the first sentence; substitute:

Regulation 29-70.01 of the GST Regulations specifies the information that a tax invoice (other than a recipient created tax invoice) must contain.

5. Footnote 10

Omit the footnote; substitute:

¹⁰ Section 382-5 in Schedule 1 to the TAA.

6. Paragraph 25

After the last sentence insert:

(See also Law Administration Practice Statement PS LA 2004/11 – The Commissioner’s discretions to treat a particular document as a tax invoice or adjustment note.)

^{1A} Refer to each Addendum to see how that Addendum amends this Ruling.

7. Paragraph 32 and footnote 15

Omit the paragraph and footnote; substitute:

The Commissioner may make determinations under section 29-25 to vary the attribution rules in particular situations. The Commissioner has made determinations under paragraph 29-25(2)(e) for supplies and acquisitions that occur before the supplier or recipient knows the total consideration.¹⁵

8. Paragraph 33 and footnote 16

Omit the paragraph and footnote; substitute:

Under the determination *A New Tax System (Goods and Services Tax) (Particular Attribution Rules Where Total Consideration Not Known) Determination (No. 1) 2000* a recipient attributes an input tax credit to a tax period to the extent of the amount of the consideration stated in an invoice issued in that tax period; or to the extent of the consideration provided in that tax period (if an invoice is not issued or the consideration provided is greater than the amount on the invoice). However, before the recipient can claim an input tax credit the recipient is still required to hold a tax invoice^{15A} for the taxable supply. As the total price is not known when an interim invoice is issued or an interim payment is made, a tax invoice cannot be produced.¹⁶

9. Paragraph 43

Omit the first sentence; substitute:

If you acquire something that is a supply (other than goods or real property) that is not connected with Australia, or is connected with Australia because of paragraph 9-25(5)(c), you may be liable to pay GST on the supply if it is taxable under section 84-5.

10. Paragraph 49 and footnote 23

Omit the second sentence and footnote; substitute:

Because of the delay in payment of these retention amounts, the Commissioner has made a determination under section 29-25.²³

¹⁵ *A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for Supplies of Gas or Electricity made by Public Utility Providers) Determination (No. 1) 2000; and A New Tax System (Goods and Services Tax) (Particular Attribution Rules Where Total Consideration Not Known) Determination (No. 1) 2000.*

^{15A} Assuming the value of the taxable supply is more than \$75.

¹⁶ Paragraph 29-70(1)(c).

²³ *A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for Retention Payments) Determination (No. 1) 2000.*

GSTR 2000/17

11. Paragraph 55

Omit the last sentence; substitute:

However, you must have records that explain the transaction and the amount of the input tax credit claimed, as required by section 382-5 of the TAA.

12. Paragraph 88 and footnote 42

Omit the paragraph and footnote; substitute:

Approved form has the meaning given by section 388-50 in Schedule 1 to the TAA.⁴²

13. Legislative References

Omit:

- TAA 1953 37
- TAA 1953 44
- TAA 1953 46
- ITAA 1997 995-1

Insert:

- ANTS(GST)A 1999 9-25(5)(c)
- ANTS(GST)A 1999 17-5
- ANTS(GST)A 1999 29-25
- ANTS(GST)A 1999 29-70(3)
- ANTS(GST)A 1999 54-50(1)
- ANTS(GST)A 1999 Div 66
- ANTS(GST)A 1999 66-5(1)
- ANTS(GST)A 1999 66-17
- ANTS(GST)A 1999 78-5
- ANTS(GST)A 1999 Div 81
- ANTS(GST)A 1999 123-5
- ANTS(GST)A 1999 123-15
- ANTS(GST)A 1999 153-5
- ANTS(GST)A 1999 153-15(1)(b)
- ANTS(GST)A 1999 153-25(1)
- ANTS(GST)R 1999 29-70.01(2)
- ANTS(GST)R 1999 29-70.01(2)(c)
- ANTS(GST)R 1999 29-70.01(2)(f)
- ANTS(GST)R 1999 29-70.01(3)(c)
- ANTS(GST)R 1999 29-70.01(5)
- ANTS(GST)R 1999 29-70.01(6)
- TAA 1953 105-60
- TAA 1953 284-75(1)
- TAA 1953 288-45(1)
- TAA 1953 382-5
- TAA 1953 388-50
- AIA 1901 25

⁴² Section 195-1.

14. Other references

Insert:

Other references:

- A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for Supplies of Gas or Electricity made by Public Utility Providers) Determination (No. 1) 2000
- A New Tax System (Goods and Services Tax) (Particular Attribution Rules Where Total Consideration Not Known) Determination (No. 1) 2000
- A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for Retention Payments) Determination (No. 1) 2000
- Law Administration Practice Statement PS LA 2004/11 – The Commissioner’s discretions to treat a particular document as a tax invoice or adjustment note

This Addendum explains our view of the law as it applies both before and after its date of issue. 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 ruling this Addendum amends), you are protected in respect of what you have done up to the date of issue of this 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 Taxation6 August 2008

ATO references

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