

# ***GSTR 2000/34A - Addendum - Goods and services tax: what is an invoice for the purposes of the A New Tax System (Goods and Services Tax) Act 1999 ('GST Act')?***

 This cover sheet is provided for information only. It does not form part of *GSTR 2000/34A - Addendum - Goods and services tax: what is an invoice for the purposes of the A New Tax System (Goods and Services Tax) Act 1999 ('GST Act')*?

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



---

## Addendum

---

### Goods and Services Tax Ruling

#### Goods and services tax: what is an invoice for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999* ('GST Act')?

This Addendum amends Goods and Services Tax Ruling GSTR 2000/34 to reflect 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 amount for the requirement to issue a tax invoice from 1 July 2007.

#### **GSTR 2000/34 is amended as follows:**

**1. Paragraph 10**

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

**2. Paragraph 56**

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

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 ruling this Addendum amends), you are protected in respect of what you have done up to the date of issue of this Addendum.

---

#### **Commissioner of Taxation**

11 July 2007

---

#### ATO references

NO: 2006/20258

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax -- General rules and concepts -- invoices