


# ***GSTR 2000/34A2 - 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 2000/34A2 - 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')*?

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## Addendum

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### 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 is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/34 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

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

**1. Paragraph 6**

Omit the paragraph including the note; substitute:

6. This Ruling applies [to tax periods commencing] both before and after its date of issue. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

**2. Paragraph 10**

Omit 'GSTR 2000/17'; substitute 'GSTR 2011/D1'.

**3. Related Rulings/Determinations**

Omit 'GSTR 2000/17; GSTR 2000/23'; substitute 'TR 2006/10; GSTR 2003/12; GSTR 2011/D1'.

**4. Legislative references**

Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

# GSTR 2000/34

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**Commissioner of Taxation**

31 October 2012

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ATO references

NO: 1-409EPDL

ISSN: 1443-5160

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