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

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.

Commissioner of Taxation
31 October 2012

ATO references

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