


# ***GSTR 2000/3A - Addendum - Goods and services tax: transitional documents - entitlement to an input tax credit without a tax invoice***

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## Addendum

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### **Goods and Services Tax Ruling**

Goods and services tax: transitional documents - entitlement to an input tax credit without a tax invoice

**At page 12**

Replace entire Schedule with the following:

**COMMONWEALTH OF AUSTRALIA**

***A NEW TAX SYSTEM (GOODS AND SERVICES TAX) ACT 1999***

**DETERMINATION**

Under section 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901* I make the following determination:

***Citation***

1. This determination is the *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 1) 2000*.

***Commencement***

2. This determination commences on the date the *A New Tax System (Goods and Services Tax) Act 1999* commences.

***Circumstance where the requirement for a tax invoice does not apply***

3. The following circumstance is a circumstance of a kind in which the requirement for a tax invoice under subsection 29-10(3) of the Act does not apply:
- (a) a transitional document, and any other document issued by the relevant supplier that relates to the transitional document, is held by a relevant recipient; and
  - (b) the transitional document contains the following information, or, where the relevant recipient holds a transitional document and another document, the documents together contain the following information:
    - (i) the name or business name of the relevant supplier;
    - (ii) the address or ACN of the relevant supplier;
    - (iii) the date on which the document was issued by the relevant supplier;
    - (iv) if the GST payable on the taxable supply is equal to 1/11<sup>th</sup> of the price - either:
      - (A) the price of the taxable supply, and a statement indicating that the price includes GST; or
      - (B) the amount of GST payable;
    - (v) if the GST payable on the taxable supply is less than 1/11<sup>th</sup> of the price - the amount of the GST payable.

***Definitions***

4. (1) The following expressions are defined for the purposes of this determination:
- ACN** (short for "Australian Company Number") is the number given by the Australian Securities and Investments Commission to a company on registration under the *Corporations Law*;
- business name** means a name registered under the relevant State and Territory legislation that provides for the registration of business names;

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***relevant recipient***, in relation to a creditable acquisition, means:

- (a) where the acquisition is made by an entity - that entity; or
- (b) where the acquisition is made by an entity through an agent of the entity - the agent;

***relevant supplier***, in relation to a taxable supply, means:

- (a) where the supply is made by an entity (other than a supply of an insurance policy made by an insurer through an insurance broker acting on behalf of the recipient of the supply) - that entity;
- (b) where the supply is of an insurance policy made by an insurer through an insurance broker acting on behalf of the recipient of the supply - the insurance broker;
- (c) where the supply is made by an entity through an agent of the entity - the agent;

***the Act*** means the *A New Tax System (Goods and Services Tax) Act 1999*;

***transitional document*** means a document issued by a relevant supplier before 1 July 2000 in relation to a creditable acquisition made by a relevant recipient on or after 1 July 2000.

(2) Other the expressions in this determination have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated this 14<sup>th</sup> day of June 2000.

Peter Chochula  
Senior Tax Counsel  
Goods and Services Tax Program  
Delegate of the Commissioner

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**Commissioner of Taxation**  
14 June 2000

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ATO references:

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