GSTR 2012/D3 - Goods and services tax: tax invoices

This cover sheet is provided for information only. It does not form part of *GSTR 2012/D3 - Goods and services tax: tax invoices*

This document has been finalised by GSTR 2013/1.

There is a Compendium for this document: **GSTR 2013/1EC** .

The Commissioner has released for public comment, in conjunction with the publication of this draft Public Ruling, a suite of ten draft Legislative Instruments (LIs) and Explanatory Statements (ESs). These draft LIs provide information about the circumstances in which the Commissioner proposes to determine in writing that a tax invoice is not required to be held for an input tax credit to be attributable to a tax period. The specific circumstances covered by these draft LIs are explained at Appendix 2 to this draft Public Ruling. Links to the draft LIs and Ess for comment are included in that Appendix as well.

Generated on: 4 November 2026, 07:33:39 AM

Draft Goods and Services Tax Ruling

Goods and services tax: tax invoices

Contents	Para
PROPOSED LEGALLY BINDING SECTION:	
What this Ruling is about	**1**
Ruling	**10**
Date of effect	**62**
NOT LEGALLY BINDING SECTION:	
Appendix 1:	
Explanation	**63**
Appendix 2:	
Waiver of tax invoice legislative instruments	**172**
Appendix 3:	
Your comments	**174**
Appendix 4:	
Detailed contents list	**176**

This publication provides you with the following level of protection:

This publication is a draft for public comment. It represents the Commissioner's preliminary view about the way in which a relevant taxation provision applies, or would apply to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

You can rely on this publication (excluding appendixes) to provide you with protection from interest and penalties in the following way. If a statement turns out to be incorrect and you underpay your tax as a result, you will not have to pay a penalty. Nor will you have to pay interest on the underpayment provided you reasonably relied on the publication in good faith. However, even if you don't have to pay a penalty or interest, you will have to pay the correct amount of tax provided the time limits under the law allow it.

What this Ruling is about

1. This draft Ruling sets out the minimum information requirements for a tax invoice under subsection 29-70(1) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).[1] It also explains when a document is in the approved form for a tax invoice.

2. The draft Ruling examines the circumstances under subsection 29-70(1A) when a recipient of a document for a supply can treat that document as a tax invoice even though it does not meet all of the tax invoice requirements.

3. The draft Ruling also explains when a document is taken to be a tax invoice under section 48-57 for the purposes of a GST group even though the group member that is the recipient of the supply is not able to be identified from the document.

4. The draft Ruling further explains subsection 29-70(1B), which allows the Commissioner to treat a particular document as a tax invoice even though that document does not meet all of the tax invoice requirements.

5. Finally, the draft Ruling explains how the threshold for low value transactions under subsection 29-80(1) will apply such that a tax invoice is not required.

[1] All legislative references in this draft Ruling are to the GST Act unless otherwise stated.

6. This draft Ruling does not consider in detail the operation of subsection 29-10(3). However, it does include a summary of the circumstances where the Commissioner has determined under subsection 29-10(3) that an input tax credit is attributable to a tax period without you being required to hold a tax invoice. The summary is included at Appendix 2 of this draft Ruling.

Previous Rulings

7. This draft Ruling replaces draft Goods and Services Tax Ruling GSTR 2011/D1, which is withdrawn on and from 25 July 2012. GSTR 2011/D1 replaced GSTR 2000/17 with effect from 25 May 2011. The Commissioner's views in GSTR 2000/17 that are still relevant to the new tax invoice provisions have been incorporated into this draft Ruling.

Background

8. The requirement to issue a tax invoice is a key component of the integrity of the GST system. It forms an essential part of the audit trail and is an important indicator that a taxable supply has been made. For this reason, subject to specific exceptions, a recipient is required to hold a tax invoice that explains an input tax credit for a creditable acquisition that is attributable to a tax period.[2] It is therefore important that a tax invoice contain the required information[3] and is issued in a timely manner.[4]

9. A tax invoice as defined in section 195-1 is a document that complies with the requirements of subsections 29-70(1) and 48-57(1) (if applicable), and includes a document that the Commissioner treats as a tax invoice under subsection 29-70(1B). However, it does not include a document that does not, pursuant to section 54-50, set out the GST branch registration number for taxable supplies made through a GST branch (if applicable).

[2] Subsection 29-10(3).
[3] Subsection 29-70(1).
[4] Under subsection 29-70(2), a supplier of a taxable supply must issue a tax invoice within 28 days after a request by a recipient.

Ruling

Approved Form

10. A document is in the approved form for a tax invoice if it includes the information required by subsection 29-70(1) and otherwise meets the requirements of that subsection.[5] In certain circumstances, there is other additional information required to be included in a document for it to be in the approved form for a tax invoice.[6]

11. Details of more than one supply may be shown on a tax invoice. If a document includes references to multiple supplies (for example, a monthly statement) and does not meet the requirements of subsection 29-70(1) for a particular supply or supplies, it remains a tax invoice in the approved form for all other supplies on the document for which the requirements are met.

Combined tax invoice and recipient created tax invoice

12. In certain circumstances, a recipient may issue a document that is both a recipient created tax invoice[7] and a tax invoice issued as a supplier. Generally, this occurs where the recipient of a supply also makes a supply to the entity that made the initial supply. An example is a supply of sugar cane by a cane farmer to a sugar mill and the supply of services (analysis and testing of the sugar) by the sugar mill.

13. A tax invoice[8] for both supplies combined on the one document will be in the approved form. However, each entity must account for the full amount of GST payable on the supply that it makes. A GST liability arises on the full price of each supply, not on an amount calculated by offsetting the price of one supply against the other.[9]

---

[5] This draft Ruling constitutes approval in writing by the Commissioner under subsection 388-50(1) of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953) for such documents to be in an approved form for tax invoices.

[6] For example, see paragraphs 143 and 151 of this draft Ruling for an explanation of the information required by sections 48-57 and 54-50 for GST groups and GST branches. Further, see paragraphs 41 to 43 of *Goods and Services Tax Ruling GSTR 2001/2 Goods and Services Tax: foreign exchange conversions* that provide additional requirements for a document to be in the approved form for a tax invoice where the consideration for a taxable supply is expressed in a foreign currency. See also paragraphs 55 to 59 of *Goods and Services Tax Ruling GSTR 2003/14 Goods and Services Tax: the GST implications of transactions between members of a barter scheme conducted by a trade exchange* for the additional requirements for a document to be in the approved form for a tax invoice where the consideration for the taxable supply is expressed in barter credits.

[7] A recipient created tax invoice is a tax invoice belonging to a class of tax invoices that the Commissioner has determined in writing may be issued by the recipient of a taxable supply – subsection 29-70(3).

[8] That is, a document that satisfies the requirements of section 29-70.

[9] See paragraphs 17 and 50 to 52 of *Goods and Services Tax Ruling GSTR 2000/10 Goods and services tax: recipient created tax invoices* for further explanation.

Tax invoices in electronic form

14. A document in electronic form that meets the requirements of subsection 29-70(1) will be in the approved form for a tax invoice.[10]

Clearly ascertained

15. Paragraph 29-70(1)(c) requires that the particular information in subparagraphs (i) to (viii) is able to be clearly ascertained from the information in the document. This means that the information does not have to be specifically stated or in a particular format. What is required is that the information can be found in the document or determined from information within the document. It further means that to be clearly ascertained, enough information must be present and it must be clear what the information represents. However, one piece of information may be sufficient to satisfy more than one requirement in subparagraphs 29-70(1)(c)(i) to (viii).

16. If the information required by subparagraphs 29-70(1)(c)(i) to (viii) can only be determined by reference to another external source (such as the Australian Business Register (ABR)) or another document, then that information cannot be clearly ascertained from the information contained in that document as required by the opening words of paragraph 29-70(1)(c).[11]

Identity of the supplier or recipient

17. A tax invoice must include information to establish the identity of the supplier, and the recipient where applicable.[12] Information sufficient to identify the supplier or recipient includes, but is not limited to, the legal name of the entity, the registered business name, or the registered trading name.

18. In the case of a tax invoice issued by the trustee of a trust, it is the trustee's identity that must be clearly ascertainable from the document. Information sufficient to identify the trustee would include the legal name, registered business name, or registered trading name of the trustee. It is important that the ABN issued to the trustee in its capacity as trustee of the trust must also be clearly ascertainable from the document.

19. For GST groups, a tax invoice may contain the identity and ABN of the other members of the group, provided the group member that makes the supply can be clearly ascertained from the document.

---

[10] See paragraphs 75 and 76 of this draft Ruling.
[11] However, a recipient may be able to treat a document that does not meet the tax invoice requirements as a tax invoice in the circumstances outlined at paragraphs 40 to 43 and 111 to 117 of this draft Ruling.
[12] Paragraph 29-70(1)(c).

20. For incapacitated entities, a tax invoice may contain the legal name, registered business name or registered trading name of the incapacitated entity. It is not necessary for the purposes of a tax invoice for the identity to also detail the type of administration.

What is supplied

21. A tax invoice must contain sufficient information to identify the thing or things supplied, including the quantity supplied.[13] This means that a description of the thing or things supplied and the amount supplied can be clearly ascertained from the document.

The price of what is supplied

22. A tax invoice must contain enough information to enable the price of what is supplied to be clearly ascertained.[14]

Retention payments

23. If a supply is made under a contract where the recipient has retained part of the contract price pending full and satisfactory performance of the contract, or until the end of a defects liability period, the price of what is supplied is the total consideration payable including the retention amount. The tax invoice must contain enough information to enable the total price of this supply to be clearly ascertained. However, the tax invoice can also show the net amount payable while still satisfying this requirement. For example, the tax invoice may set out the price of what is supplied, separately show the retention amount, and show a net amount payable.

Showing the price for each line on a tax invoice

24. Where a tax invoice shows multiple categories of items supplied as taxable supplies, that are identified separately (for example on a 'multiple-line' basis), the price for each item that is supplied as a taxable supply does not have to be shown. Only the price for each category of taxable supplies (for example, each line of taxable supplies on the tax invoice) need be shown.

Example 1 – description and price of what is supplied

25. *A stationery store sells 20 pens, 10 boxes of staples and 4 staplers to Jim, who requests a tax invoice. The tax invoice may show these items as:*

20 pens	*20.00*
10 boxes of staples	*10.00*

[13] Subparagraph 29-70(1)(c)(iii).
[14] Subparagraph 29-70(1)(c)(iii).

4 staplers	*140.00*
GST	*17.00*
Total price	*$187.00*

Each item supplied is fully taxable.

26. *Alternatively, the tax invoice may show these items as:*

	Unit price (including GST)
**20 pens*	*@ $1.10*
**10 boxes of staples*	*@ $1.10*
**4 staplers*	*@ $38.50*
Total price	*$187.00*

*(*fully taxable supplies)*

27. The alternative shows the quantity and unit price from which the price for each taxable supply can be determined. Additionally, it is clear that each item supplied is fully taxable and the GST payable can be determined. These examples are illustrative. They are not exhaustive and there may be other ways to structure the format of tax invoices. As long as a document meets the requirements of subsection 29-70(1), it will be a tax invoice regardless of how it is structured.

28. A tax invoice that relates to a number of separate taxable supplies made during a period must include enough information to determine the price of each supply. For example, a monthly statement showing a number of supplies made to a customer during the month must show the price for each supply.

The extent to which each supply is a taxable supply

29. A tax invoice must contain enough information to determine the extent to which a supply is a taxable supply.[15] This requirement will be satisfied where, for example, the tax invoice includes:

- the amount of GST payable for each taxable supply;[16] or
- a statement of the extent to which the supply is a taxable supply; or
- a reference mark[17] that denotes each taxable supply with a corresponding statement of the extent to which the supply is a taxable supply.

[15] Subparagraph 29-70(1)(c)(iv).
[16] Subparagraph 29-70(1)(c)(vi).
[17] A reference mark in this context includes any written or printed mark or sign, such as a number, letter, or typographical symbol, used to indicate to a reader the

Mixed supplies

30. A document for a supply that has separately identifiable taxable and non-taxable parts (a mixed supply)[18] will meet the above requirement if the extent to which the mixed supply is a taxable supply can be found in or determined from information within the document. It does not matter that this information is not specifically stated or in a particular format.

31. If a transaction consists of a combination of fully taxable supplies and mixed supplies, the extent to which the supplies are mixed (and the extent to which those mixed supplies are taxable) and the extent to which they are fully taxable can be determined from a document where, for example, it:

- denotes the supplies that are fully taxable with a reference mark;
- denotes the supplies that are mixed supplies with a reference mark and the extent to which those supplies are taxable can be found or determined from information within the document;
- shows the price of each supply; and
- shows the total amount of GST payable.

Example 2 – extent to which a mixed supply and other supplies in a transaction are taxable

32. *In a single transaction, Frank purchases petrol, a newspaper, milk, and a promotional deal consisting of a bottle of water with a chocolate bar (a mixed supply) from a petrol station. Frank requests and receives a tax invoice showing these items as follows.*

Item	**Price ($)**
# Petrol	77.00
# Newspaper	1.10
Milk	3.00
# Promotion (water & chocolate)	4.20
	85.30

Total GST $7.30

 # – indicates items that are taxable supplies

presence of further information in a note within the document. For example, an asterisk (*), a dagger (†) or a percent sign (%).

[18] See paragraphs 16 and 45 to 54 of *Goods and Services Tax Ruling GSTR 2001/8 Goods and services tax: apportioning the consideration for a supply that includes taxable and non-taxable parts*.

33. In the above example, the GST payable and the extent to which each supply is a taxable supply can be ascertained from the document as follows.

Item	Price ($)	GST ($)
# Petrol	77.00	7.00
# Newspaper	1.10	0.10
Milk	3.00	0.00
# Promotion (water & chocolate)	4.20	0.20
Totals	85.30	7.30

* The GST of $0.20 for the mixed supply can be worked out by deducting from the total GST ($7.30) the GST on the other denoted taxable supplies ($7.10). If the GST for the mixed supply is $0.20, the price of the taxable component must be $2.20 and the non-taxable component $2.00.

34. The extent to which each supply is a taxable supply could also be ascertained where the document shows the other supplies and the parts of the mixed supply separately. For instance, using the same facts as the previous example, the tax invoice may show the items as follows.

Item	Price ($)
# Petrol	77.00
# Newspaper	1.10
Milk	3.00
Bottle of water	2.00
# Chocolate	2.20
	85.30

Total GST $7.30

 # – indicates items that are taxable supplies

Composite supplies

35. A composite supply is treated as a supply of a single thing. The supply is either taxable or non-taxable.[19] It needs to be able to be clearly ascertained from the tax invoice whether the supply is a taxable supply.

Document intended to be a tax invoice or recipient created tax invoice

36. It must be clear from the document that it was intended to be a tax invoice or recipient created tax invoice.[20] This must be satisfied by reference to that document.

[19] Paragraphs 17 and 18 of GSTR 2001/8.
[20] Paragraph 29-70(1)(d).

37. This requirement may be satisfied by including the words 'Tax Invoice'; 'GST Invoice'; 'Recipient Created Tax Invoice'; 'Tax Invoice Issued by the Recipient' or 'Recipient Created GST Invoice' in the heading of the document. A statement in the body of the document could also make the intention clear.

38. If it is unclear from the document that it was intended to be a tax invoice, the recipient may be able to treat the document as a tax invoice under subsection 29-70(1A) by using other documents to evidence that intention. This is discussed at paragraphs 40 to 43 and 111 to 117 of this draft Ruling.

Documents headed 'tax invoice' for supplies that are not taxable

39. A tax invoice cannot include words that indicate that the price of what is supplied is inclusive of GST to the extent what is supplied is not a taxable supply. However, a supplier may issue a document headed 'tax invoice' for a supply that is not a taxable supply if it shows that the price of the supply does not include GST. For example, the supplier could include a statement on the document that the price of the supply does not include GST or show the GST as nil or zero.

When a recipient can treat a document as a tax invoice

40. A document issued by the supplier that does not meet all of the tax invoice requirements may be treated by the recipient as a tax invoice if:

- it would be a tax invoice but for the missing information; and
- all of that missing information can be clearly ascertained from other documents given to the recipient by the supplier.[21]

41. Particular information is missing if the document does not contain the required information to be a tax invoice. This will occur if either:

- there is no information regarding the relevant particular; or
- the document contains information about the particular but that information is incomplete or incorrect, for example, if it contains a transposition error in the ABN then the ABN is missing information as the document does not contain the correct ABN.

[21] Subsection 29-70(1A).

Example 3 – missing information

42. *XYZ Pty Ltd has a document (the first document) that would satisfy the tax invoice requirements but for the fact that the ABN has a transposition error and the extent to which the supplies are taxable supplies is not clear. XYZ Pty Ltd also has a second document issued by the supplier that relates to the supplies on the first document. The second document shows the supplier's correct ABN and also makes clear the extent to which each supply on the first document is a taxable supply. XYZ Pty Ltd treats the first document as a tax invoice under subsection 29-70(1A) given the information that is contained in the second document issued by the supplier in relation to the supply.*

43. It is the choice of the recipient whether to treat a document as a tax invoice as it is one of a number of options available to the recipient. If a recipient chooses not to treat a document as a tax invoice under subsection 29-70(1A), the recipient may instead:

- request the supplier to issue a document that complies with the requirements for a tax invoice; or
- seek the Commissioner to exercise the discretion under subsection 29-70(1B) to treat the document as a tax invoice.[22]

44. However, a recipient cannot treat a document that does not meet the recipient created tax invoice requirements as a tax invoice by relying on other documents. Subsection 29-70(1A) only allows the entity that receives a document to treat it as a tax invoice and, in the case of a recipient created tax invoice, it is the supplier that receives the document.

Circumstances in which the Commissioner may exercise the discretion to treat a document as a tax invoice

45. The Commissioner has the discretion to treat a document that does not satisfy the tax invoice requirements as a tax invoice.[23] This discretion can also be used to treat a document that does not meet the requirements for a recipient created tax invoice as a tax invoice. The Commissioner will exercise this discretion on a case by case basis. When making a request for the exercise of the discretion, the supplier or the recipient, should demonstrate the particular circumstances that make it appropriate for the Commissioner to treat the document as a tax invoice in their case.[24]

---

[22] See paragraphs 45 to 48 and 118 of this draft Ruling for a discussion of the circumstances in which the Commissioner may exercise the discretion to treat a document as a tax invoice.

[23] Subsection 29-70(1B).

[24] The recipient should also have made a reasonable attempt to obtain the tax invoice from the supplier before making a request to the Commissioner – see *Law Administration Practice Statement PSLA 2004/11: The Commissioner's discretions to treat a particular document as a tax invoice or adjustment note*.

46. Some of the factors the Commissioner will consider in the exercise of this discretion are explained in Law Administration Practice Statement PS LA 2004/11. These factors are not exhaustive and there may be other circumstances that are relevant in a particular case.

47. When the Commissioner exercises the discretion to treat a document as a tax invoice, that document is a tax invoice as defined in section 195-1. This treatment applies for the purposes of both the supplier and recipient as the document for which the discretion has been exercised is treated as a tax invoice for the taxable supply from the date it was created.

48. Although a document for which the Commissioner has exercised the discretion is considered to have been a tax invoice for both the supplier and the recipient from the day it was created, it does not mean that the supplier had, before the exercise of the discretion, satisfied the requirement to give the recipient a tax invoice within the 28 days after a request by the recipient.

Review rights where the Commissioner does not exercise the discretion

49. Where the Commissioner decides not to exercise the discretion, the supplier or recipient may request an informal review of that decision under the Taxpayers' Charter, or may be able to seek a review of the decision under the *Administrative Decisions (Judicial Review) Act 1977*.

50. A recipient may also object under Part IVC of the TAA 1953 against an assessment that excludes an input tax credit as a result of the decision not to exercise the discretion. If the Commissioner disallows that objection the recipient may apply to the Administrative Appeals Tribunal for a review of the objection decision or appeal to the Federal Court against the objection decision under Part IVC.

Circumstances in which a tax invoice is not required

51. In certain circumstances, a supplier is not required to issue a tax invoice for a taxable supply, or a recipient of a taxable supply does not need to hold a tax invoice for a creditable acquisition when they give their GST return[25] for a tax period to which an input tax credit for the acquisition is otherwise attributable. The supplier or recipient must, however, have records to explain its entitlement to an input tax credit for a creditable acquisition.[26]

[25] Your GST return forms part of your Activity Statement.
[26] Section 382-5 of Schedule 1 to the TAA 1953.

52. Circumstances in which a supplier does not need to issue a tax invoice for a taxable supply include:

- the value of the taxable supply is $75 or less, or such higher amount as the regulations specify;[27]
- the recipient issues a recipient created tax invoice;[28]
- the supplier makes a supply through an agent and the agent issues the tax invoice;[29] or
- the taxable supply is solely a supply of real property under the margin scheme[30] or solely a gambling supply.[31]

53. Circumstances in which an input tax credit is attributable to a tax period without a recipient being required to hold a tax invoice include:

- the value of the taxable supply is $75 or less, or such higher amount as the regulations specify;[32]
- the GST is reverse charged, for example, under Division 83;
- a recipient is entitled to an input tax credit for a creditable importation;[33]
- the GST on the taxable supply is payable by the recipient because of section 15C of the *A New Tax System (Goods and Services Tax Transition) Act 1999* (GST Transition Act);
- a legislative instrument under subsection 29-10(3) applies to the recipient's circumstances (these are summarised at Appendix 2);[34] or
- a recipient is entitled to an input tax credit for second hand goods acquired for the purposes of sale or exchange in accordance with Division 66.

Tax invoice not required where the value of the taxable supply is $75 or less

[27] Subsection 29-80(1) and regulation 29-80.01 of the GST Regulations.
[28] Paragraph 29-70(1)(a).
[29] Section 153-15.
[30] Section 75-30.
[31] Section 126-33.
[32] Subsection 29-80(1) and regulation 29-80.01 of the GST Regulations.
[33] See further at paragraph 292 of *Goods and Services Tax Ruling GSTR 2003/15 Goods and services tax: importation of goods into Australia*.
[34] The Commissioner proposes to make further determinations in writing in which the requirement for a tax invoice does not apply to address those circumstances in which the Commissioner had previously treated documents as tax invoices in public rulings. Links to the drafts of these legislative instruments (and explanatory statements) for public consultation are included in the table at Appendix 2.

54. Subsection 29-80(1) and regulation 29-80.01 of the GST Regulations provide that a supplier is not required to issue a tax invoice under subsection 29-70(2) and a recipient is not required to hold a tax invoice under subsection 29-10(3) where the value of the taxable supply does not exceed $75. Where a single transaction includes multiple low value supplies (that individually would not exceed the threshold), a tax invoice is required if the value of the supplies in aggregate exceeds the threshold. For example, if a transaction comprises the sale of five items that are taxable supplies, each with a value of $20, then a tax invoice is required because the value of the taxable supplies in that transaction exceeds $75.

Special rules that affect tax invoices

55. The GST Act provides special rules for certain types of taxable supplies that affect tax invoices.

56. The following table sets out how those special rules impact on tax invoices.

Special rule	Effect on tax invoices
Agents and insurance brokers – Subdivision 153-A	If you make a taxable supply through an agent, either you or your agent may issue a tax invoice in relation to the supply. Similarly, an input tax credit for a creditable acquisition you make through your agent is attributable to the tax period in which you or your agent holds the tax invoice unless you do not take account of the input tax credit in your GST return for that tax period.[35] An insurance broker may also issue a tax invoice on behalf of the insurer as Subdivision 153-A treats a broker who is an agent for a recipient as an agent of the insurer.
Representatives of incapacitated entities – Division 58	If a representative of an incapacitated entity makes a supply in that capacity it is a supply made by the incapacitated entity. The representative of the incapacitated entity can issue the tax invoice.
Supplies made on a progressive or periodic basis – Division 156	Division 156 treats each progressive or periodic component of the supply as a separate supply. As a supplier, you do not have to issue separate tax invoices for each component of the supply. A single document can be a tax invoice for all components of the supply if it satisfies the requirements in subsection 29-70(1), and it includes enough information to ascertain the price of each component of the supply.

[35] Subsection 29-10(4) provides that an input tax credit is not attributable to a tax period if it has not been taken into account in a GST return for a tax period. It is attributable to the tax period in which a GST return does take it into account. This is subject to the time limits on refunds in section 105-55 of the TAA 1953.

Special rule	Effect on tax invoices
Simplified accounting methods – Division 123	If you use a simplified accounting method you still need to issue a tax invoice that meets the requirements within 28 days after a request by the recipient if the value of the taxable supply exceeds $75, or such higher amount as the regulations specify.
Reimbursements of employees etc – Division 111	Where Division 111 requirements are met, reimbursements are treated as creditable acquisitions you make from the entity you reimbursed. An input tax credit is attributable to the tax period in which you hold a tax invoice that was issued to that entity unless you do not take account of the input tax credit in your GST return for that tax period.
Pre-establishment costs – Division 60	An input tax credit is attributable for creditable acquisitions of a company made by its officers before it is incorporated when the company fully reimburses the officer and the company holds a copy of the tax invoice that is held by that officer.
GST groups – Division 48	Division 48 makes the representative member of a GST group liable to pay the GST, even though you are the entity that makes the taxable supply. However, you must issue a tax invoice that meets the requirements of subsection 29-70(1), unless you authorise the representative member to do so. Division 48 also makes the representative member of a GST group entitled to an input tax credit, even though you are the entity that makes the creditable acquisition. Ordinarily a tax invoice for acquisitions with a total price of at least $1,000 must contain sufficient information to ascertain your identity and ABN as recipient of the supply. If a document contains sufficient information to clearly show the identity of your GST group, the representative member or another member of your GST group (if the representative member would still have been entitled to an input tax credit if that other member had been the recipient of the supply), and would otherwise be a tax invoice if it contained information from which your identity or ABN could be determined, then the document is taken to be a tax invoice in the approved form. See Example 4 at paragraphs 57 to 58 of this draft Ruling.
GST branches – Division 54	You must show the GST branch number on a tax invoice (or recipient created tax invoice), for a taxable supply made through a GST branch, for the invoice to be in the approved form for a tax invoice.

Example 4 – GST groups

57. *A supplier issues a document intended as a tax invoice to a recipient that is a member of a GST group. The document complies with all of the tax invoice requirements other than that it does not include the supplier's ABN; and it only includes the identity of the representative member of the GST group as the recipient (and does not include the ABN of either the representative member or the recipient member).*

58. *The supplier's ABN is included on another document issued by the supplier to the recipient and so, under subsection 29-70(1A), the recipient could treat the document as a tax invoice but for the fact that it identifies the representative member of the GST group, rather than the recipient. However, the further concession in subsection 48-57(1) allows the document to be treated as a tax invoice as it identifies the representative member of the GST group to which the recipient belongs.*

Correcting errors on a tax invoice

59. Where a supplier reissues a document for a taxable supply because an error or omission meant that it did not meet the requirements for a tax invoice, the subsequent document showing the required information will be the tax invoice.

60. However, where the Commissioner has exercised the discretion under subsection 29-70(1B) to treat a document that did not meet the requirements for a tax invoice as a tax invoice, a supplier does not have to reissue a document or issue another document that meets the requirements for a tax invoice. A document for which the discretion has been exercised is a tax invoice as defined in section 195-1 for the purposes of both the supplier and the recipient.

61. Further, a supplier need not reissue a document for a taxable supply where an adjustment event gives rise to an adjustment to the GST attributed to a previous tax period. In these circumstances, the supplier must issue an adjustment note to the recipient.[36] If the adjustment event occurs in the same tax period as the GST was attributed, there is no adjustment, and no requirement for the supplier to issue an adjustment note.[37] However, a supplier may choose to issue a corrected tax invoice or to issue an adjustment note or other document for the adjustment event even though they are not required to do so.

[36] Section 29-75.
[37] Subsection 29-75(2).

Date of effect

62. When the final Ruling is issued, it is proposed to apply on and from 1 July 2010. However, the Ruling will not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 75 to 76 of Taxation Ruling TR 2006/10). Further, any documents issued which would have been treated as tax invoices under the previously withdrawn Goods and Services Tax Ruling GSTR 2000/17 will continue to be treated as tax invoices until the draft legislative instruments referred to in Appendix 2 of this draft Ruling have effect.

Commissioner of Taxation
25 July 2012

Appendix 1 – Explanation

This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.

Overview

63. A key feature of the GST system is that, in general, GST is ultimately borne by end consumers. To ensure this occurs and to avoid cascading tax, generally input tax credits are available to recipients of taxable supplies in business to business transactions. To give effect to this, the recipient needs to know the treatment adopted by a supplier for a supply and the Commissioner needs to be able to reconcile the recipient's input tax credit with the GST payable by the supplier. This is achieved by issue of a tax invoice.[38] A tax invoice must contain the information about a taxable supply as required by the GST Act which is explained at paragraphs 71 to 110 of this draft Ruling.

64. To ensure this communication occurs, an input tax credit for a creditable acquisition is not attributable to a tax period until the recipient holds a tax invoice for the acquisition.[39] Further, a supplier must provide a tax invoice within 28 days after being requested to do so by the recipient.[40] However, there are circumstances in which it is not necessary for the supplier to give a tax invoice[41] and circumstances in which an input tax credit is attributable to a tax period without the recipient being required to hold a tax invoice for a creditable acquisition. These circumstances are explained at paragraphs 122 to 131 of this draft Ruling.

65. Where a recipient receives a document that purports to be a tax invoice but does not meet all of the requirements for a tax invoice, the recipient can treat the document as a tax invoice if the missing information can be clearly ascertained from another document given by the supplier. This treatment under subsection 29-70(1A) is further explained at paragraphs 111 to 117 of this draft Ruling.

---

[38] As defined in section 195-1 a tax invoice is a document that complies with the requirements of subsections 29-70(1) and 48-57(1) (if applicable), and includes a document that the Commissioner treats as a tax invoice under subsection 29-70(1B). However, it does not include a document that does not, pursuant to section 54-50, set out the GST branch registration number for taxable supplies made through a GST branch (if applicable).

[39] Subsection 29-10(3).

[40] Subsection 29-70(2).

[41] For instance, the supplier makes a supply that is GST-free, input taxed, or not taxable as the supplier is not registered and not required to be registered.

66. Alternatively, the recipient could make a request for the Commissioner to treat the document as a tax invoice under subsection 29-70(1B). While not required by the GST Act, the Commissioner expects that the recipient should have made a reasonable attempt[42] to contact the supplier to request a tax invoice prior to making the request for the Commissioner to exercise the discretion.[43]

An invoice in comparison to a tax invoice

67. An invoice is a document notifying an obligation to make a payment,[44] whereas a tax invoice is a document that contains the information about a taxable supply required by the GST Act.[45] This information may not always appear on an invoice.

68. A document does not have to be created for the sole purpose of satisfying the tax invoice requirements. A single document such as a modified invoice or receipt can be both an invoice and a tax invoice.[46] Further, commercial documents such as lease agreements and contracts are tax invoices if they meet the requirements set out in the GST Act for tax invoices.

Requirements for a tax invoice and recipient created tax invoice

Tax invoice

69. A tax invoice is a document that complies with the following requirements:

- it is issued by the supplier of the supply or supplies to which the document relates *(paragraph 29-70(1)(a))*;
- it is in the approved form *(paragraph 29-70(1)(b))*;
- it contains enough information to enable the following to be clearly ascertained:
  - the identity and ABN of the supplier *(subparagraph 29-70(1)(c)(i))*;
  - the identity or ABN of the recipient if the total price of the supply or supplies is at least

[42] A written request made to the supplier, while not required by the GST Act, would provide clear evidence of the attempt.
[43] See PS LA 2004/11.
[44] Section 195-1. See also paragraph 12 of *Goods and Services Tax Ruling GSTR 2000/34: what is an invoice for the purposes of the A New Tax System (Goods and Services Tax) Act 1999 ('GST Act')?*
[45] As defined in section 195-1 a tax invoice is document that complies with the requirements of subsections 29-70(1) and 48-57(1) (if applicable), and includes a document that the Commissioner treats as a tax invoice under subsection 29-70(1B). However, it does not include a document that does not, pursuant to section 54-50, set out the GST branch registration number for taxable supplies made through a GST branch (if applicable).
[46] Paragraph 58 of GSTR 2000/34.

$1,000, or such higher amount as the regulations specify *(subparagraph 29-70(1)(c)(ii))*;

- what is supplied, including the quantity (if applicable) and the price *(subparagraph 29-70(1)(c)(iii))*;
- the extent to which each supply included on the document is a taxable supply *(subparagraph 29-70(1)(c)(iv))*;
- the date the document is issued *(subparagraph 29-70(1)(c)(v))*;
- the amount of GST (if any) payable in relation to each supply included on the document *(subparagraph 29-70(1)(c)(vi))*; and
- such other matters as the regulations specify *(subparagraph 29-70(1)(c)(viii))*;[47]

- it can be clearly ascertained from the document that the document was intended to be a tax invoice *(paragraph 29-70(1)(d))*; and
- it sets out the GST branch registration number of the GST branch (if applicable) *(subsection 54-50(1))*.

Recipient created tax invoice

70. A recipient created tax invoice[48] is a document that must also comply with the above requirements although with the following additions or differences:

- it must be issued by the recipient of the supply or supplies to which the document relates *(paragraph 29-70(1)(a))*;
- it must contain enough information to enable the following to be clearly ascertained from the document:
  - the identity or ABN of the recipient *(subparagraph 29-70(1)(c)(ii))*;
  - if GST is payable in relation to any supply – that the GST is payable by the supplier *(subparagraph 29-70(1)(c)(vii))*; and
  - such other matters as the regulations specify that relate to recipient created tax invoices *(subparagraph 29-70(1)(c)(viii))*;[49]

[47] At the time of issuing this draft Ruling, the regulations do not specify any other matters for tax invoices.
[48] A recipient created tax invoice is a tax invoice belonging to a class of tax invoices that the Commissioner has determined in writing may be issued by the recipient of a taxable supply – subsection 29-70(3).

- it can be clearly ascertained from the document that it was intended to be a recipient created tax invoice *(paragraph 29-70(1)(d))*; and
- it complies with any of the requirements under the relevant legislative determination that permits the recipient to issue the tax invoices *(subsection 29-70(3))*.

Approved form requirement

71. A document is in the approved form for a tax invoice if it includes the information required by the subsection 29-70(1) and otherwise meets the requirements of subsection 29-70(1).[50] In certain circumstances, there is other additional information required to be included in a document for it to be accepted as having been given in the approved form for a tax invoice. [51]

72. Details of more than one supply may be shown on a tax invoice. If a document includes multiple supplies (for example, a monthly statement) and does not meet the requirements of subsection 29-70(1) for a particular supply or supplies, it remains a tax invoice in the approved form for all other supplies on the document for which the requirements of subsection 29-70(1) are met.

Combined tax invoice and recipient created tax invoice

73. In certain circumstances, a recipient may issue a document that is both a recipient created tax invoice and a tax invoice issued as a supplier. Generally, this occurs where the recipient of a supply also makes a supply to the entity that made the initial supply. An example is a supply of sugar cane by a cane farmer to a sugar mill and the supply of services (analysis and testing of the sugar) by the sugar mill.

74. A tax invoice[52] for both supplies combined on the one document will be in the approved form. However, each entity must account for the full amount of GST payable on the supply that it makes. A GST liability arises on the full price of each supply, not on an amount calculated by offsetting the price of one supply against the other.[53]

---

[49] At the time of issuing this draft Ruling, the regulations do not specify any other matters for recipient created tax invoices.

[50] This draft Ruling constitutes approval in writing by the Commissioner under subsection 388-50(1) of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953) for such documents to be in an approved form for tax invoices.

[51] For example, see paragraphs 143 and 151 of this draft Ruling for an explanation of the information required by sections 48-57 and 54-50 for GST groups and GST branches. Further, see paragraphs 41 to 43 of GSTR 2001/2 that provide additional requirements for a document to be in the approved form for a tax invoice where the consideration for a taxable supply is expressed in a foreign currency. See also paragraphs 55 to 59 of GSTR 2003/14 for the additional requirements for a document to be in the approved form for a tax invoice where the consideration for the taxable supply is expressed in barter credits.

[52] That is, a document that satisfies the requirements of section 29-70.

[53] See paragraphs 17 and 50 to 52 of GSTR 2000/10 for further details about this situation.

Tax invoices in electronic form

75. A tax invoice may be issued in electronic form, for example, by Electronic Data Interchange (EDI). Section 2B of the *Acts Interpretation Act 1901* (AIA) defines 'document' as any record of information.

76. Therefore, a document in electronic form that meets the requirements of subsections 29-70(1), 48-57(1) and 54-50(1) (if applicable) is in an approved form for a tax invoice.

Clearly ascertained

77. Paragraph 29-70(1)(c) requires that particular information in subparagraphs (i) to (viii) inclusive be able to be clearly ascertained from the information contained in the document being evaluated as a tax invoice. This means that provided the particular information can be found in the document or determined from information within the document, it does not matter that it is not specifically stated or in a particular format.[54] To be clearly able to be ascertained, enough information must be present, and it must be clear what the information represents. For example, the price of what is supplied is a requirement.[55] This requirement is satisfied if, for example, the document includes the number of units supplied and the unit price, as from this information the price for that supply can be ascertained from the document.[56]

78. One piece of information may also be sufficient to satisfy more than one requirement in subparagraphs 29-70(1)(c)(i) to (viii). For example, the supplier's identity[57] and what is supplied[58] are requirements. If the description of what is supplied makes clear the supplier's identity, as might be the case when a new club membership is issued, it is not necessary for the document to separately state the supplier's identity.[59]

---

[54] See paragraphs 80 to 85 of this draft Ruling for a discussion of the alternative view.
[55] Subparagraph 29-70(1)(c)(iii).
[56] Paragraph 3.19 of the Explanatory Memorandum to the Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010.
[57] Subparagraph 29-70(1)(c)(i).
[58] Subparagraph 29-70(1)(c)(iii).
[59] Paragraph 3.19 of the Explanatory Memorandum to the Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010.

79. However, information cannot be clearly ascertained from the document if it can only be determined by reference to another external source or other document. For example, providing the supplier's ABN is a requirement.[60] If the supplier does not include their ABN but includes sufficient details on the document so that the ABN could be determined by looking up the entity on the ABR, the ABN requirement is not satisfied as the ABN cannot be ascertained from the document.[61] It can only be ascertained from the document *and* some other source. In this case, the recipient could:

- ask the supplier to issue a document that complies with the tax invoice requirements; or
- treat the document as a tax invoice by relying on another document issued by the supplier which shows the supplier's ABN (see paragraphs 111 to 117 of this draft Ruling); or
- make a request for the Commissioner to exercise the discretion to treat the document as a tax invoice (see paragraph 118 of this draft Ruling).[62]

Alternative view

80. An alternative view is that the information required by paragraph 29-70(1)(c) does not have to be ascertained 'from the document' due to the absence of specific words to that effect. Further, it is contended that the provision merely requires the document to contain enough information for the particular information requirements to be ascertained, even where they are ascertained from other external sources or documents.

81. This alternative view is not accepted by the Commissioner. A tax invoice is a document that complies with specific requirements under subsection 29-70(1). This includes that the document contains enough information to enable the particular information requirements in subparagraphs 29-70(1)(c)(i) to (viii) to be clearly ascertained from the information contained in that document.

[60] Subparagraph 29-70(1)(c)(i).
[61] Paragraph 3.20 of the Explanatory Memorandum to the Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010.
[62] While not required by the GST Act, the Commissioner expects that the recipient should make a reasonable attempt to contact the supplier to request a tax invoice before requesting the exercise of the discretion.

82. The Commissioner understands that the amendments to section 29-70[63] were intended to provide more flexible principles to simplify the requirements for a document to constitute a tax invoice.[64] These changes were made because under the former provisions, errors in the form of the presentation of the information or structure of the document could mean that a document would not be a tax invoice.[65] However, the Commissioner considers that the function of and rationale for the tax invoice as a key integrity measure in the GST system remains unaffected by these changes.

83. Against this background, the Commissioner considers that the focus of the introductory words in paragraph 29-70(1)(c) is on the quality of the information that is contained in the document. The statutory test as to whether a document constitutes a tax invoice is answered by evaluating its contents. The focus is on whether the information in the document is sufficient (as directed by the phrase 'it contains enough') to enable the specified information requirements to be clearly ascertained (in the sense of there being no room for doubt, and not merely ascertainable). The words 'to be' in this sense relate to the current state of affairs on the face of the document rather than the ability to discern that information if some further action is taken (such as having regard to external sources or other documents).

84. The Commissioner also considers that the statutory context indicates that it is the contents of the document itself that must be examined to determine if the requirements are met. For instance: the 'intention test' in subsection 29-70(1)(d) is in respect of the document alone; the recognition in subsection 29-70(1A) that a document may be treated as a tax invoice by a recipient if missing information has been given by the supplier in an additional document; and that a 'particular' document that is missing information can be treated as a tax invoice in subsection 29-70(1B).

85. Further, the Explanatory Memorandum indicates that the matters are to be clearly ascertained from the document itself without reference to external sources.[66] In addition, although the evident intention of these changes is to reduce compliance costs for suppliers, there is no indication that they are intended to be at the expense of certainty and costs and complexity of compliance for recipients of tax invoices.

---

[63] *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010*.
[64] Paragraph 3.6 of the Explanatory Memorandum to the Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010.
[65] See paragraph 3.5 of the Explanatory Memorandum to the Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010.
[66] See paragraphs 3.19 to 3.21 of the Explanatory Memorandum to the Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010.

Identity of the supplier or recipient

86. The term 'identity' is not defined in the GST Act and therefore takes its ordinary meaning. To satisfy this requirement the tax invoice would need to include enough information to establish the identity of the supplier, and the recipient[67] where applicable. Information sufficient to identify the supplier or recipient includes, but is not limited to, the legal name of the entity; the registered business name; or the registered trading name.

87. Typically, a builder's registration number or licence number is not sufficient to identify the supplier, or where applicable the recipient.

Tax invoices issued by the trustee of a trust

88. Although an entity is defined in the GST Act to include a trust,[68] a trust has no legal personality and will not be registered in its own right on the ABR. The GST Act does not create two separate entities – the trust and trustee – but rather the relevant entity is the trust, with the trustee standing as that entity if legal personality is required. A consequence of this is that there will only ever be one ABN registration for the trust. The trustee is the legal person who is taken to be the trust entity and holds the ABN for the trust.[69] The trustee of the trust will be registered in that capacity and will be issued with an ABN in its capacity as trustee.[70] The entity will be identified on the ABR as the trustee for the particular trust, for example, the Trustee for the Jones Family Trust.[71]

89. For GST purposes, it is the trustee's identity and ABN (as trustee of the trust) that must be clearly ascertainable from the tax invoice.[72] Information sufficient to identify the trustee of the trust would include the legal name of the trustee, for example, Jones Plumbing Pty Ltd, The Trustee for the Jones Family Trust or Jones Plumbing Pty Ltd as Trustee for the Jones Family Trust, or the registered business name (or registered trading name) of the enterprise carried on by the trustee, for example, Jones Plumbing Services. The trustee should however take care to show, on the document, the ABN issued to it in its capacity as trustee of the trust rather than the ABN issued to it in its own right.

---

[67] Subparagraph 29-70(1)(c)(ii).
[68] Subsection 184-1(1).
[69] See paragraphs 71 to 78 of *Miscellaneous Tax Ruling MT 2006/1: The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number*.
[70] The trustee entity will be issued with a different ABN for each trust for which it acts as trustee. As trustee of each trust, the trustee is taken to be a different entity (subsection 184-1(3)).
[71] There are instances where it is the trust that has been registered. This is because registration has not always had reference to the trustee of the trust. For instance, at the commencement of the GST, it was the trust that was registered without reference to the trustee.
[72] Subparagraph 29-70(1)(c)(i).

What is supplied

90. A tax invoice must include enough information to determine what is supplied. This means that there must be enough information in the document to clearly ascertain a description of the thing or things supplied. This will help to establish whether it is a creditable acquisition for the recipient.

91. A part number or code however may not be sufficient to identify what has been supplied and a document that purports to so identify what is supplied is not a tax invoice. However, if the recipient has a second document which identifies what is supplied, the recipient may be able to treat the first document as a tax invoice under subsection 29-70(1A).

The price of what is supplied

92. A tax invoice must contain enough information to enable the price of what is supplied to be clearly ascertained.[73] This requirement could, for example, be satisfied by stating a unit price and the quantity of what is supplied as from this information the price for the supply can be clearly ascertained (see Example 1 at paragraphs 25 to 26 of this draft Ruling).[74]

Retention payments

93. In certain industries such as the building industry, contracts may provide for the recipient to withhold part of the contract price pending full and satisfactory performance of the contract or until the end of the defects liability period. As a result of the delay in payment of these retention amounts the Commissioner has made a determination under section 29-25.[75] The effect of the determination is to defer attribution of the GST payable and the input tax credit for the retention amounts until they are paid.

94. Although attribution of GST payable and input tax credits will be delayed for that part of the contract price retained, the price of what is supplied is the total price payable including the retention amount. For the input tax credit to be attributable to the extent of the amount paid, the recipient must hold a tax invoice from which the total price of what is supplied can be clearly ascertained.[76] The supplier can satisfy this requirement and still have the document show the balance payable. For example, the document may set out the price of what is supplied, separately show the retention amount, and show a balance payable.

---

[73] Subparagraph 29-70(1)(c)(iii).
[74] Paragraph 3.19 of the Explanatory Memorandum to the Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010.
[75] *A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for Retention Payments) Determination (No. 1) 2000.*
[76] Subparagraph 29-70(1)(c)(iii).

Showing the price for each line on a tax invoice

95. Where a tax invoice shows multiple categories of items supplied as taxable supplies, that are identified separately (for example, on a 'multiple-line' basis), the price for each item does not have to be shown. However, enough information to determine the price for each item that is supplied as a taxable supply must be shown. This requirement could be satisfied by showing the quantity and value of items for each line, the amount of GST payable and the total price of all the lines or items. See Example 1 at paragraphs 25 to 26 of this draft Ruling.

96. If a tax invoice relates to a number of separate supplies made during a time period, it must include enough information to ascertain the price of each taxable supply.[77] For example, a monthly statement showing a number of taxable supplies made to a customer during the month must have enough information in the tax invoice to be able to determine the price for each supply.

Changes to the price in the same tax period that the GST or input tax credit is attributed

97. An adjustment event[78] may occur in the same tax period in which the GST on the supply or input tax credit on the acquisition was attributable. In these situations, there will be no adjustment arising from the adjustment event as no GST or input tax credit would be attributed to an earlier tax period.[79]

98. If the adjustment event changes the price for the supply, the document would now have an incorrect price, and an input tax credit for a creditable acquisition cannot be attributed to that tax period. This is because the document held by the recipient at the time of lodging its GST return would not meet the requirement for a tax invoice to have enough information to clearly ascertain the price of the supply.[80] However, if the supplier provides a subsequent document to the recipient that contains the price of the supply after the adjustment event, the recipient may treat the initial document issued by the supplier as a tax invoice under subsection 29-70(1A). In that instance, the input tax credit is attributable to that tax period to the extent of the consideration provided by the recipient. The subsequent document by itself may also meet all the requirements to be a tax invoice.

---

[77] Subparagraph 29-70(1)(c)(iii).

[78] Subsection 19-10(1) states that an adjustment event is any event which has the effect of:

- cancelling a supply or an acquisition; or
- changing the consideration for a supply or an acquisition; or
- causing a supply or acquisition to become, or stop being, a taxable supply or creditable acquisition.

[79] Paragraph 19-40(b) for a supply and paragraph 19-70(1)(b) for an acquisition.

[80] Subsection 29-10(3) provides that a recipient must hold a tax invoice for a creditable acquisition at the time it gives its GST return to the Commissioner for the tax period in which the input tax credit is attributed.

99. Further, a supplier is not required to issue another tax invoice for the supply if they had issued a document for the supply that met the requirements for a tax invoice before the adjustment event. In such circumstances, the supplier has complied with the requirement to give the recipient a tax invoice.[81] However, the supplier may choose to issue a corrected tax invoice, an adjustment note or other document for the adjustment event to the recipient. This is because both a supplier and a recipient must have records under section 382-5 of Schedule 1 to the TAA 1953 that record and explain all taxable supplies and creditable acquisitions they make, including acts engaged in that are relevant to the taxable supply or creditable acquisition.

100. If the supplier did not issue a tax invoice for the supply before the adjustment event, the supplier would be required to issue a tax invoice if one is requested by the recipient. Similarly, the supplier would be required to issue a tax invoice if one is requested by the recipient, where the adjustment event has the effect of causing a supply to become a taxable supply.

101. In addition, where the adjustment event has the effect of cancelling the supply or acquisition, or causes the supply or acquisition to stop being a taxable supply or creditable acquisition, the recipient would not be entitled to an input tax credit as it has not made a creditable acquisition. The recipient would therefore not be required to hold a tax invoice, but may be required to have records to record and explain the transaction under section 382-5 of Schedule 1 to the TAA 1953.

The extent to which each supply is a taxable supply

102. A tax invoice must contain enough information to enable the extent to which a supply is a taxable supply to be determined. This requirement may be satisfied in a number of ways which include but are not limited to:

- showing the amount of GST for each taxable supply – for example, if the unit price is $20 excluding GST and the GST is shown as $2, it can be ascertained that the supply is a fully taxable supply;
- a statement of the extent to which the supply is a taxable supply;

[81] A supplier must give a tax invoice to a recipient within 28 days after a request by the recipient under subsection 29-70(2).

- denoting each taxable supply with a reference mark[82] along with a corresponding statement of the extent to which each reference marked supply is a taxable supply – various types of reference mark may be required to reflect supplies that are partially or fully taxable. See Example 1 at paragraphs 25 to 26 of this draft Ruling.

For recipient created tax invoices – a statement that the GST is payable by the supplier

103. If the document is a recipient created tax invoice and there is an amount of GST payable, it must be clear from the document that the GST is payable by the supplier.[83] For example, the document could include a statement to the effect that:

> The GST payable of $xx.xx is payable by the supplier

Document intended to be a tax invoice or recipient created tax invoice

104. A document must contain enough information so that it can be clearly determined from the document that it is intended to be a tax invoice or recipient created tax invoice. This is an objective test that must be satisfied by reference to the document.

105. A direct way of satisfying that a document is intended as a tax invoice is to include the words 'Tax Invoice'. However, there are alternatives that would similarly make it clear that the document is intended as a tax invoice, for example, including the words 'GST Invoice'.

106. In some situations, the context of the document itself may make the intention clear without any title to that effect. For example, a document could include a statement to the effect that it provides all the information needed for the recipient to determine their input tax credit entitlement. Merely containing all of the other required information will not be sufficient to demonstrate that the document is intended to be a tax invoice.[84]

107. For a recipient issuing a recipient created tax invoice, this requirement can be satisfied by including, for example, the words 'Recipient Created Tax Invoice', 'Recipient Created GST Invoice' or 'Tax Invoice Issued by Recipient' within the document. A statement in the document could also make it clear.

---

[82] A reference mark in this context includes any written or printed mark or sign, such as a number, letter, or typographical symbol, used to indicate to a reader the presence of further information in a note on the document. For instance, an asterisk (*), a dagger (†) or a percentage sign (%).
[83] Subparagraph 29-70(1)(c)(vii).
[84] Paragraph 3.22 of the Explanatory Memorandum to the Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010.

108. If it is unclear from the document that it was intended to be a tax invoice, the recipient may be able to treat the document as a tax invoice under subsection 29-70(1A) by using other documents to evidence that intention. This is discussed at paragraphs 111 to 117 of this draft Ruling.

Documents headed 'tax invoice' for supplies that are not taxable

109. A supplier may make both taxable supplies and supplies that are not taxable. However, it may not always be possible to have two sets of documents. A supplier may issue a document for a supply that is not a taxable supply but titled 'Tax Invoice' if the document includes enough information to clearly ascertain that the supply does not include GST. The supplier may, for example, include a statement that the supply does not include GST or show the GST as nil or zero. To the extent a supply is not a taxable supply, the tax invoice cannot include words that indicate the price of what is supplied is inclusive of GST.

110. As an alternative, if the supplier issued a document that only included a supply or supplies that are not taxable supplies, the supplier could cross out the words 'Tax Invoice' or the word 'Tax'.

When a recipient can treat a document as a tax invoice

111. A document issued by the supplier that does not meet all of the tax invoice requirements may be treated by the recipient as a tax invoice if:

- it would be a tax invoice but for the missing information, and
- all of that missing information can be clearly ascertained from other documents given to the recipient by the supplier.[85]

112. Particular information is missing if the document does not contain the required information to be a tax invoice. This will occur if either:

- there is no information regarding the relevant particular; or
- the document contains information about the particular but that information is incomplete or incorrect, for example, if it contains a transposition error in the ABN then the ABN is missing information as the document does not contain the correct ABN.

113. There is no requirement for these other documents to have been intended as a tax invoice. Other documents can include, for example, a supplier's product list, a business card, or an earlier tax invoice.

---

[85] Subsection 29-70(1A).

114. The recipient may choose whether or not to treat a document as a tax invoice. If the recipient prefers, the recipient can request the supplier to issue a tax invoice (that is, a document that meets all of the tax invoice requirements). See Example 2 at paragraphs 32 to 34 of this draft Ruling. Where the recipient does treat a document as a tax invoice, the input tax credit is attributable to that tax period to the extent that it is a creditable acquisition.[86]

115. However, a recipient cannot treat a document that does not meet the recipient created tax invoice requirements as a tax invoice by relying on other documents. In this case, whether the document meets all of the tax invoice requirements is within the control of the recipient as the issuer and the recipient bears the responsibility for ensuring that a document is issued that meets the necessary requirements.

Supplies and acquisitions made through agents

116. If an agent receives a document that does not meet all of the requirements of a tax invoice for an acquisition made by a principal, the principal (recipient) may treat the document as a tax invoice if the information is contained in other documents provided to either the agent, or the principal, by the supplier.

117. Similarly, when a recipient receives a document that does not meet all of the requirements of a tax invoice for a supply made by a principal through an agent, if the information is contained in other documents provided to the recipient by the agent or the principal (supplier), the recipient may treat the document as a tax invoice.[87]

[86] Section 11-25.
[87] The principal (supplier) may treat a document issued by the recipient (in the case of recipient created tax invoices) that does not meet the tax invoice requirements as a tax invoice if the information is contained in other documents provided to either the agent, or the principal (supplier), by the recipient.

Circumstances in which the Commissioner may exercise the discretion to treat a document as a tax invoice

118. There may be situations where a document relevant to a taxable supply[88] does not meet all the tax invoice requirements of subsection 29-70(1). In these situations, the requirement for the recipient to hold a tax invoice may impose a disproportionate burden on a supplier or recipient, particularly if that document substantially complies with the requirements. The Commissioner has the discretion in subsection 29-70(1B) to treat a document as a tax invoice in these situations.[89] The Commissioner will exercise the discretion on a case by case basis, depending on the circumstances. The supplier, or the recipient in seeking the benefit of the Commissioner's discretion, should demonstrate in their request[90] that their circumstances make it appropriate for the Commissioner to treat the document as a tax invoice.

Review rights if the Commissioner does not exercise the discretion

119. In certain cases, the Commissioner may decide not to exercise the discretion to treat a document as a tax invoice because, for example, it is believed that the supplier has not made a taxable supply or that the recipient has not made a creditable acquisition. If a supplier or recipient is dissatisfied with this decision not to exercise the discretion, they may request an informal review of that decision under the Taxpayers' Charter, or may be able to seek a review of the decision under the *Administrative Decisions (Judicial Review) Act 1977*.

---

[88] This document may have been issued by the supplier or a recipient in the case of a document purporting to be a recipient created tax invoice. For example, an invalid tax invoice or recipient created tax invoice, an invoice, a contract.

[89] This discretion can also be used to treat a document that does not meet the requirements of a recipient created tax invoice as a tax invoice.

[90] While not specifically required by the GST Act, the Commissioner expects that the recipient should make a reasonable attempt to contact the supplier to request a tax invoice before requesting the exercise of the discretion.

120. Further, the recipient may object under Part IVC of the TAA 1953 against an assessment that excludes an input tax credit as a result of the decision not to exercise the discretion.[91] Where the Commissioner disallows the objection, the recipient can, under Part IVC, apply to the Administrative Appeals Tribunal (including the Small Taxation Claims Tribunal, if eligible) for a review of the objection decision or appeal to the Federal Court against the objection decision.[92]

121. If the Court or Tribunal finds that the recipient has made a creditable acquisition and is entitled to an input tax credit, the input tax credit is attributable to that tax period without the recipient being required to hold a tax invoice, provided the conditions of the Commissioner's determination are met.[93]

No requirement to issue a tax invoice or to hold a tax invoice for an input tax credit to be attributable

Low value taxable supplies

122. A supplier does not have to issue a tax invoice, and an input tax credit is attributable to a tax period without the recipient holding a tax invoice, if the value of the taxable supply is $75 or less or such higher amount as the regulations specify.[94] For most supplies, a value of $75 corresponds with a price of $82.50. A supplier and a recipient, however, should keep records that explain the GST payable for all taxable supplies and support all input tax credits for acquisitions.[95]

---

[91] The making of an assessment under section 105-5 of Schedule 1 to the TAA 1953 is a reviewable indirect tax decision under subsection 105-40(2) of Schedule 1 to the TAA 1953 for tax periods that commence before 1 July 2012. Subsection 105-40(1) of Schedule 1 to the TAA 1953 gives a right of objection in the manner set out in Part IVC of the TAA 1953. For tax periods that commence on or after 1 July 2012, assessments are made under Subdivision 155-A of Schedule 1 to the TAA 1953. Section 155-90 of that Schedule provides the right to object against an assessment.

[92] See paragraphs 6 to 8 of *Goods and Services Tax Determination GSTD 2004/1 Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?* for further explanation.

[93] See paragraphs 9 to 20 of GSTD 2004/1 and *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No. 1) 2004 - Decision of a Court or Tribunal* for further explanation.

[94] Subsection 29-80(1) and regulation 29-80.01 of the A New Tax System (Goods and Services Tax) Regulations 1999 (GST Regulations).

[95] Section 382-5 of Schedule 1 to the TAA 1953.

123. In situations where multiple tax supplies are made in a single transaction, the Commissioner considers that a tax invoice would be required where the value of the taxable supplies in aggregate exceeds $75.[96] For example, if a transaction comprises the sale of five items that are taxable supplies, each with a value of $20, then a tax invoice is required because the value of the taxable supplies in that transaction exceeds $75. [97] This is because the Commissioner reads the words of subsection 29-80(1) in the singular number as including the plural.[98] Further, the Commissioner considers it is improbable that it was intended that a tax invoice would not be required where many low value taxable supplies are made in a single high value transaction.

Second hand goods

124. Division 66 provides a special rule where second-hand goods are acquired for the purposes of sale or exchange. The fact that the supply to you is not taxable does not stop the acquisition being creditable.[99] You do not need a tax invoice for an input tax credit to be attributable to a tax period. However, the input tax credit is not attributable to a tax period unless you hold records that:

- set out the name and address of the entity that supplied the goods to you; and
- describe the goods (including their quantity); and
- set out the date of, and the consideration for, the acquisition.[100]

125. If the supply of the second hand goods to you is a taxable supply, the basic rules apply and you must hold a tax invoice for the input tax credit to be attributable to a tax period.

Circumstances where the Commissioner has determined a tax invoice is not required

126. Under subsection 29-10(3), the Commissioner may determine circumstances in which an input tax credit may be attributable to a tax period without the recipient holding a tax invoice. These circumstances are summarised in the table in Appendix 2.

---

[96] However, the tax invoice must contain enough information to be able to clearly ascertain the price for each item in the transaction that is a taxable supply.
[97] The manner of application of this threshold does not change the requirement for a tax invoice to contain enough information to clearly ascertain the price for each item in the transaction.
[98] Paragraph 23(b) of the *Acts Interpretation Act 1901*.
[99] Subsection 66-5(1).
[100] Section 66-17.

127. The Commissioner may make further determinations in the future where there are circumstances of a kind that affect a particular class of entities or transactions. For instance, the Commissioner proposes to make determinations that the requirement for a tax invoice does not apply in various circumstances in which the Commissioner had previously accepted in public rulings that certain classes of documents could be treated documents as tax invoices. Links to the drafts of these legislative instruments (and explanatory statements) for public consultation are included in the table at Appendix 2.

Other circumstances where you do not need to hold a tax invoice for an input tax credit to be attributable

128. You do not need to hold a tax invoice for an input tax credit for a creditable acquisition to be attributable to a tax period in the following circumstances:

- the GST on the taxable supply is payable by you because of section 15C of the GST Transition Act;[101] or
- the GST on the taxable supply is payable by you because it has been reverse charged, for example, under Division 83.[102]

129. If you are entitled to an input tax credit for a creditable importation, you also do not need to hold a tax invoice for the input tax credit to be attributable to a tax period.[103]

130. However, the recipient must have sufficient records to explain its entitlement to an input tax credit for a creditable acquisition where the supplier is not required to issue a tax invoice or for a creditable importation.[104]

---

[101] Division 2 of Part 3 of the GST Transition Act applies to agreements spanning both 1 July 2000 and 1 July 2005. In the circumstances described in section 15C of that Act, the GST on a taxable supply made under such an agreement is payable by the recipient (to the extent the supply is made on or after a certain date occurring on or after 1 July 2005). Subsection 15H(3) of that Act provides that subsection 29-10(3) of the GST Act does not apply, so that the input tax credit may be attributable without the recipient holding a tax invoice.

[102] In the circumstances described in sections 83-5, 83-10 and 83-15, the GST on a taxable supply made by a non-resident supplier is payable by the recipient. Section 83-35 provides that subsection 29-10(3) of the GST Act does not apply, so that an input tax credit may be attributable without the recipient holding a tax invoice.

[103] See further at paragraph 292 of *Goods and Services Tax Ruling GSTR 2003/15 Goods and services tax: importation of goods into Australia*.

[104] Section 382-5 if Schedule 1 to the TAA 1953.

Other circumstances where a tax invoice is not issued

131. A tax invoice is also not required to be issued for a taxable supply that is solely a supply of real property under the margin scheme[105] or solely a gambling supply.[106] This is because the recipient is not entitled to an input tax credit. The acquisition of the supply is not a creditable acquisition.[107]

Special rules that affect tax invoices

132. The GST Act also includes a number of special rules for certain types of taxable supplies that affect tax invoices. These rules are outlined below.

Agents

133. Subdivision 153-A has special rules about tax invoices and agents. It reflects the position at common law that when an agent uses his or her authority to act for a principal, then any act done on behalf of that principal is an act of the principal. An entity therefore makes a supply or acquisition if their agent makes it on their behalf.

134. Accordingly, if you make a taxable supply through an agent, your agent can issue a tax invoice for you.[108] It is not necessary that your agent is registered, or required to be registered, for GST. Similarly, an input tax credit for a creditable acquisition is attributable to a tax period you make through your agent if your agent holds the tax invoice.[109]

135. A supplier must not issue a tax invoice for a taxable supply if the supplier makes a supply through an agent and the agent issues a tax invoice.[110]

Supplies of insurance policies through insurance brokers

136. Subdivision 153-A treats an insurance broker who is an agent for a recipient as an agent of the insurer.[111] This enables the broker to issue a tax invoice on behalf of the insurer. It is not necessary that the broker is registered, or required to be registered, for GST.

---

[105] Section 75-30.
[106] Section 126-33.
[107] Sections 75-20 and 126-30.
[108] Paragraph 153-15(1)(b).
[109] Section 153-5.
[110] Subsection 153-15(2) and paragraph 153-50(1)(b). See also paragraph 61 of *Goods and Services Tax Ruling GSTR 2000/37 Goods and services tax: agency and intermediary relationships and the application of the law*.
[111] Subsection 153-25(1).

Representatives of incapacitated entities

137. Division 58 has special rules about incapacitated entities[112] and their representatives (for example, liquidators, receivers, controllers and administrators).[113] It provides that any supply, acquisition, importation, act or omission by an entity in its capacity as representative of an incapacitated entity is taken to be a supply, acquisition, importation, act or omission by the incapacitated entity.[114] Accordingly, an entity in its capacity as representative of an incapacitated entity can issue a tax invoice for the incapacitated entity. A representative is required to be registered in that capacity if the incapacitated entity is registered or required to be registered for GST.[115]

138. An incapacitated entity, in general, has a legal obligation to set out the type of administration it is under in its public documents. Information shown on a tax invoice to identify the incapacitated entity would therefore usually include the type of administration the entity is under, for example, 'XYZ Pty Ltd (in liquidation)' or 'ABC Pty Ltd (administrators appointed)'. However, it is not necessary that the type of administration be disclosed on a tax invoice. It would be sufficient if the tax invoice shows the legal name, registered business name or registered trading name of the incapacitated entity without disclosing the type of administration it is under.

GST groups

139. If you are a member of a GST group, the representative member of your group is liable for the GST payable on the taxable supplies that you make.[116]

140. Even though the special rule in Division 48 makes the representative member liable to pay the GST, you are the entity that makes the taxable supply. As such, you must issue a tax invoice for the taxable supply when requested by the recipient. However, you may authorise the representative member to issue tax invoices on your behalf. The tax invoice may contain the identity and ABN of the representative member or other members of the GST group provided your identity and ABN as the supplier can be clearly ascertained from the document.

141. Further, if you are a member of a GST group, the representative member of your GST group is entitled to the input tax credit on the creditable acquisitions that you make.[117]

---

[112] See the meaning of 'incapacitated entity' in section 195-1.
[113] See the meaning of 'representative' in section 195-1.
[114] Section 58-5.
[115] Subsection 58-20(1).
[116] Subsection 48-40(1).
[117] Subsection 48-45(1).

142. Even though the representative member is entitled to the input tax credit under the special rule in Division 48, you are the entity that makes the creditable acquisition. Ordinarily, a tax invoice for a supply with a total price of at least $1,000, or such higher amount as the regulations specify, would have to include enough information to clearly ascertain your identity or ABN as the recipient of the supply.

143. However, if a document contains sufficient information to clearly show the identity of your GST group, the representative member or another member of your GST group, and would otherwise be a tax invoice if it contained information from which your identity or ABN could be determined, then the document is taken to be a tax invoice in the approved form.[118]

144. This special rule only applies while you are a member of the GST group and the representative member of the GST group is entitled to the input tax credit. If the document identifies another entity from the GST group, the special rule only applies if the representative member would have been entitled to the input tax credit for the acquisition had that other entity made the acquisition. This ensures that the entity identified is a member of the GST group at the relevant time.[119]

145. However, a recipient that is, or was, a member of a GST group can still require the supplier to issue a document that complies with the requirements for a tax invoice.[120] For instance, such a request may be made if an adjustment arises under sections 48-110 or 48-115 following an entity ceasing to be a member of a GST group.

Interaction of subsection 48-57(1) with subsection 29-70(1A) that allows a recipient to treat a document as a tax invoice

146. One of the requirements for the special rule to apply is that the document would be a tax invoice but for the fact that it does not contain enough information to enable the identity or ABN of the recipient to be clearly ascertained.[121]

147. An issue arises as to the interaction of this concession with subsection 29-70(1A) that allows an entity (for example, a recipient) to treat a document as a tax invoice by relying on other documents issued by the supplier (see paragraphs 111 to 117 of this draft Ruling). For example, if a document does not identify or include the ABN of the recipient entity (that is a member of a GST group) and it does not include the supplier's ABN but the recipient has another document issued by the supplier with this information.

---

[118] Subsection 48-57(1). This concession does not apply to recipient created tax invoices. A recipient issuing a recipient created tax invoice must include their identity on the document.
[119] Subparagraph 48-57(1)(d)(iii).
[120] Subsection 48-57(2).
[121] Paragraph 48-57(1)(a).

148. In considering if the document would be a tax invoice but for the fact that it fails to include the recipient's identity or ABN (that is, there is no other reason why the document would not be a tax invoice), the Commissioner takes into account whether the recipient could otherwise treat the document as a tax invoice if the recipient's identity or ABN was clearly ascertainable from the document. If the recipient could treat the document as a tax invoice under subsection 29-70(1A), but for the fact that the recipient's identity or ABN is not clearly ascertainable, then the requirement in paragraph 48-57(1)(b) is taken to be satisfied.

149. This approach is consistent with the intent of the special rule in section 48-57.[122]

150. See Example 4 at paragraphs 57 to 58 of this draft Ruling.

GST branches

151. If you are a parent entity with a separately registered GST branch, you may make some supplies through that branch. When the Commissioner registers a GST branch, the Commissioner will notify you of the GST branch registration number.[123] You must show this number on a tax invoice (including a recipient created tax invoice) for a taxable supply made through a GST branch for the tax invoice to be in the approved form.[124]

Supplies made for a period or on a progressive basis

152. Division 156 provides a special rule for entities that account on a non-cash basis for taxable supplies that:

- are made for a period or on a progressive basis; and
- for consideration that is provided on a progressive or periodic basis.

153. For the purposes of attributing the GST payable and the input tax credit to a tax period, this Division treats each progressive or periodic component of the supply as a separate supply. Examples of these supplies are insurance policies with premiums paid monthly, annual subscriptions paid on a monthly basis, and commercial leases with rent paid on a periodic basis.

---

[122] Paragraph 3.48 of the Explanatory Memorandum to the Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010.
[123] Section 54-15.
[124] Paragraph 54-50(1)(a).

154. As a supplier, you do not have to issue separate tax invoices for each component of the supply. A single document can be a tax invoice for all components of the supply if it satisfies the requirements in subsection 29-70(1), and it includes enough information to ascertain the price of each component of the supply. For example, a lease agreement for an item of equipment may show the price as $900 a month. This agreement is a tax invoice for all the months if it also satisfies the requirements of subsection 29-70(1).

Using a Simplified Accounting Method

155. The Commissioner has published simplified accounting methods for particular types of small retailers under Division 123.[125] If you are eligible to use one of these methods, you can calculate your net amount by estimating your GST-free sales at the end of each tax period instead of tracking each GST-free supply you make.[126] These rules make it easier to work out the amount of GST you have to pay or the extent of your refund.

156. If you use a simplified accounting method, you will still have to issue a tax invoice that complies with the requirements of subsection 29-70(1) within 28 days after a request by the recipient if the value of the taxable supply exceeds $75.[127]

Reimbursements of employees etc

157. Division 111 has special rules covering the situation where you reimburse an employee (or associate), an agent, an officer of a company or a partner for an expense they incur for an acquisition directly related to their activities in that role.

158. Providing the requirements of the Division are met, the reimbursement is treated as consideration for an acquisition you make from that person.[128] This acquisition may be a creditable acquisition for you notwithstanding that the supply to you is not a taxable supply.[129] The input tax credit for a creditable acquisition is attributable to a tax period if you hold the tax invoice that was issued to the person you reimbursed.[130] The tax invoice may identify that person and not you as the recipient of the taxable supply.

---

[125] Section 123-5.
[126] Section 123-15.
[127] Subsections 29-70(2) and 29-80(1) and regulation 29-80.01 of the GST Regulations.
[128] Subsection 111-5(1).
[129] Subsection 111-5(2). Circumstances when the acquisition you make is not a creditable acquisition are set out in subsection 111-5(3).
[130] Section 111-15.

Pre-establishment costs of a company

159. In the circumstances set out in Division 60, a company may be entitled to an input tax credit for creditable acquisitions made before it came into existence. The acquisition must be made by an entity that becomes a member, officer or employee of the company.[131]

160. The company must hold a copy of the tax invoice that is held by the member, officer or employee (or the person's agent), when giving its GST return for a tax period for the input tax credit to be attributable to that particular tax period.[132] The tax invoice must identify that member, officer or employee (or the person's agent) and not the company as the recipient of the taxable supply.

Keeping a copy of a tax invoice; request for a copy of a tax invoice

161. If you issue a tax invoice for a taxable supply that you make, you do not have to keep a copy. However, keeping a copy would be one way of showing that you complied with the requirement to issue a tax invoice, as well as assisting you to satisfy your record keeping requirements under section 382-5 of Schedule 1 to the TAA 1953.

162. Sometimes a supplier may issue a tax invoice and the recipient of the supply may request another copy. For example, the tax invoice may be lost or destroyed. If the supplier issues a copy of the tax invoice or a second tax invoice, it is suggested that it be marked 'copy' or 'duplicate' to enable easier identification of the document. If no previous input tax credit amount has been attributed, an input tax credit for a creditable acquisition is attributable to a tax period if you hold a tax invoice that is a copy or a reissued tax invoice.

[131] Subsection 60-15(1).
[132] Subsection 60-25(2).

Correcting errors on a tax invoice

163. A document issued for a taxable supply may not meet all of the requirements for a tax invoice because of an error or omission made by the supplier. For example, the document contains transposition errors in the legal name or ABN, shows an incorrect price, or does not include an ABN or the date of issue of the document. When the supplier becomes aware the document issued does not meet the requirements for a tax invoice they can cancel and reissue the document for the taxable supply.[133] In these circumstances, the document showing the required information is the tax invoice for the taxable supply.[134]

164. If, however, the Commissioner has exercised the discretion to treat a document as a tax invoice, a supplier does not have to reissue the document to meet the requirements for a tax invoice. A document for which the discretion has been exercised is a tax invoice as defined in section 195-1 for the purposes of both the supplier and recipient.

165. Further, a supplier need not reissue a document for a taxable supply where a supply is cancelled, there is a change in the consideration for the supply, or the supply becomes or stops being a taxable supply. These are adjustment events.[135] Where the adjustment event occurs in a period subsequent to the period to which the GST was attributed, an adjustment is required. In these circumstances, the supplier should issue an adjustment note to the recipient.[136]

166. If the adjustment event occurs in the same tax period as the GST was attributed, there is no adjustment, and no requirement for the supplier to issue an adjustment note.[137] However, a supplier may choose to issue a corrected tax invoice or to issue an adjustment note or other document for the adjustment event even though they are not required to do so.

167. This information also applies to recipients in the case of recipient created tax invoices (or recipient created adjustment notes where applicable).

---

[133] A supplier may reissue the document where a recipient has treated the original document as a tax invoice under subsection 29-70(1A). This is because the treatment under this subsection applies only to the recipient unlike subsection 29-70(1B).

[134] If a recipient had treated the earlier document as a tax invoice under subsection 29-70(1A) and discovers that they had over or under claimed an input tax credit when the reissued document (that is the tax invoice) is received in a later tax period, an adjustment to the input tax credit it had claimed would be necessary.

[135] Subsection 19-10(1).

[136] Section 29-75.

[137] Subsection 29-75(2).

Penalties

168. Penalties may be imposed on a supplier for failing to issue a tax invoice within 28 days of a request by a recipient[138] or for making a false statement in a tax invoice.[139]

169. The requirement for a supplier to give a tax invoice to the recipient will be satisfied where the supplier issues a document that is a tax invoice under subsection 29-70(1). In these circumstances the supplier would not be liable for a penalty under subsection 288-45(1) of Schedule 1 to the TAA 1953.

170. However, if within 28 days after a request being made by the recipient, the supplier:

- does not issue a tax invoice; or
- does not issue a tax invoice, but after 28 days, issues a document that does not meet the tax invoice requirements, and the discretion is exercised to treat that document as a tax invoice; or
- issues a document that does not meet the tax invoice requirements and the discretion has not been exercised to treat that document as a tax invoice;

the supplier may be liable to a penalty under subsection 288-45(1) of Schedule 1 to the TAA 1953 for failing to issue a tax invoice.

171. A recipient may be liable to a penalty for making a false or misleading statement in a material particular where the recipient takes into account in a net amount an input tax credit in a tax period and a tax invoice was not held at the time of lodging the relevant Activity Statement.

---

[138] Subsection 288-45(1) of Schedule 1 to the TAA 1953.
[139] Section 8M of Part III to the TAA 1953 and subsections 284-75(1) and 284-75(4) of Schedule 1 to the TAA 1953.

Appendix 2 – Waiver of tax invoice legislative instruments

This Appendix provides information to help you understand the circumstances in which the Commissioner has determined in writing that a tax invoice is not required to attribute an input tax credit to a tax period. It does not form part of the binding public ruling.

172. The following table provides a summary of the circumstances where the Commissioner has determined under subsection 29-10(3) that an input tax credit may be attributable without a tax invoice.

173. You should refer to the legislative instrument before relying on it to ensure you meet the requirements as set out in the instrument.

Legislative instrument	Overview
WTI 2000/1 – *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No. 1) 2000* F2006B11587	**A document issued before 1 July 2000 for a supply made on or after that date.** An input tax credit may be attributable if a document is held that satisfies the Commissioner's determination that is attached to Goods and Services Tax Ruling GSTR 2000/3.
WTI 2000/2 – *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 2) 2000* F2006B11650	**Reverse charges on offshore intangible supplies** The Commissioner has determined that if your entitlement to an input tax credit relates to a taxable supply for which you are liable to pay GST under Division 84, you do not have to hold a tax invoice.
WTI 2000/4 – *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 4) 2000 – customers of GE Capital Fleet Services Australia Pty Ltd* F2006B11624	**GE Fleet customer** In certain circumstances a GE Fleet customer is not required to hold a tax invoice for an acquisition in order for an input tax credit to be attributable to a tax period.
WTI 2000/5 – *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 5) 2000 – holders of InnClub Invoice/Statement issued by Flag Choice Hotels Limited* F2005B02748	**Flag Choice Hotels customer** In certain circumstances a customer of Flag Choice Hotels Limited (Flag Choice) is not required to hold a tax invoice for a creditable acquisition purchased with a Flag Choice Inn Club card in order for an input tax credit to be attributable to a tax period.

Legislative instrument	Overview
WTI 2000/6 – *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Requirement to hold a Tax Invoice Determination 2000 – Members of Mastercard International and VISA International* F2007B00013	**Member of Mastercard International and/or VISA International** In certain circumstances a member of Mastercard International and/or VISA International being the recipient of a supply of credit and debit card services from other financial institutions, and known as 'bank interchange services', is not required to hold a tax invoice for an acquisition in order for an input tax credit to be attributable to a tax period.
WTI 2000/77 – *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 77) 2000 – corporate account holder of CABCHARGE AUSTRALIA* F2006B11621	**Corporate account holder of Cabcharge Australia Limited** In certain circumstances a corporate account holder of Cabcharge Australia Limited is not required to hold a tax invoice for a creditable acquisition purchased with the corporate card in order for an input tax credit to be attributable to a tax period.
WTI 2001/1 – *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 1) 2001 – members of* OFFICEWORKS CORPORATE CARD F2005B01874	**Member of Officeworks corporate card** In certain circumstances a member of Officeworks corporate card is not required to hold a tax invoice for an acquisition in order for an input tax credit to be attributable to a tax period.
WTI 2001/3 – *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No.3) 2001 – Direct Entry Services* F2005B01872	**Direct Entry Services** In certain circumstances an entity is not required to hold a tax invoice for a creditable acquisition of Direct Entry Services in order for an input tax credit to be attributable to a tax period.
WTI 2004/1 – *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No. 1) 2004 – Decision of a Court or Tribunal* F2006B11585	**Court or tribunal decisions** In certain circumstances[140] if a Court or Tribunal has found that you have made a creditable acquisition and are entitled to an input tax credit you would not be required to hold a tax invoice for the input tax credit to be attributable to a tax period.

[140] See GSTD 2004/1.

Legislative instrument	Overview
WTI 2006/1 – *Goods and Services Tax: Waiver of Tax Invoice Requirement – Government Undercover Agents Determination (No. 1) 2006* F2006L03278	**Undercover agents of a government law enforcement agency** In certain circumstances an entity is not required to hold a tax invoice for a creditable acquisition for which the reimbursement of an expense is treated as consideration for the acquisition from the undercover agent in order for the input tax credit on the acquisition to be attributable to a tax period.
WTI 2008/1 – *Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Legislative Instrument (No.1) 2008* F2008L03345	**Corporate card holder of listed corporate card providers** In certain circumstances a corporate card holder of a listed corporate card provider that has a corporate card statement is not required to hold a tax invoice in order for an input tax credit to be attributable to a tax period.
WTI 2008/2 – *Goods and Services Tax* : *Waiver of Tax Invoice Requirement (Visa Purchasing Card) Legislative Instrument (No.2) 2008* F2008L03348	**Registered entity that holds a Visa Purchasing Card** In certain circumstances a cardholder is not required to hold a tax invoice for a creditable acquisition for an input tax credit to be attributable to a tax period.
WTI 2010/1 – Goods and Services Tax: Waiver of Tax Invoice Requirement (Visa Purchasing Card) Amendment Determination (No.1) 2010 F2010L02954	**Registered entity that holds a Visa Purchasing Card** Amends WTI 2008/2 with effect from 1 July 2010.

Legislative instrument	Overview
A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions under an Agency Relationship) Legislative Instrument (No. 1) 2012 **This instrument and statement are drafts for public comment.** Explanatory Statement	**Acquisitions under an Agency Relationship** In certain circumstances, you will not be required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold a document that contains an agent's identity and/or ABN and satisfies the other requirements in the determination.
A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from or Acquisitions by a Beneficiary of a Bare Trust) Legislative Instrument (No. 1) 2012 **This instrument and statement are drafts for public comment.** Explanatory Statement	**Acquisitions from or Acquisitions by a Beneficiary of a Bare Trust** In certain circumstances, you will not be required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold a document that contains a bare trustee's identity and/or ABN and satisfies the other requirements in the determination.
A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions by Recipients Using Electronic Purchasing Systems) Legislative Instrument (No. 1) 2012 **This instrument and statement are drafts for public comment.** Explanatory Statement	**Acquisitions by Recipients Using Electronic Purchasing Systems** In certain circumstances a recipient using an electronic purchasing system will not be required to hold a tax invoice for an acquisition in order to attribute an input tax credit to a tax period.
A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Where Total Consideration Not Known) Legislative Instrument (No. 1) 2012 **This instrument and statement are drafts for public comment.** Explanatory Statement	**Acquisitions Where Total Consideration Not Known** In certain circumstances you will not be required to hold a tax invoice for a creditable acquisition in order to attribute an input tax credit where the total price of the acquisition cannot be ascertained at the time an invoice is issued or a payment is made.
A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Offer Documents and Renewal Notices) Legislative Instrument (No. 1) 2012 **This instrument and statement are drafts for public comment.** Explanatory Statement	**Offer Documents and Renewal Notices** In certain circumstances, you will not be required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold an offer document or a renewal notice that satisfies the requirements in the determination.

Legislative instrument	Overview
A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from or Acquisitions by a Partnership) Legislative Instrument (No. 1) 2012 **This instrument and statement are drafts for public comment.** Explanatory Statement	**Acquisitions from or Acquisitions by a Partnership** In certain circumstances, you will not be required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold a document that contains a partner's identity and/or ABN and satisfies the other requirements in the determination.
A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from Property Managers) Legislative Instrument (No. 1) 2012 **This instrument and statement are drafts for public comment.** Explanatory Statement	**Acquisitions from Property Managers** In certain circumstances, you will not be required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold a document that contains a property manager's identity and ABN and satisfies the other requirements in the determination.
A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisitions for a Lessee Following a Sale of a Reversion in Commercial Premises) Legislative Instrument (No. 1) 2012 **This instrument and statement are drafts for public comment.** Explanatory Statement	**Sale of a Reversion in Commercial Premises** In certain circumstances, a lessee or sub-lessee of commercial premises will not be required to hold a tax invoice for a creditable acquisition of the real property in order to attribute an input tax credit when they hold documents that satisfy the requirements in the determination. This determination applies where there has been a sale of commercial premises subject to a continuing lease to a third party.
A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Legislative Instrument (No. 1) 2012 **This instrument and statement are drafts for public comment.** Explanatory Statement	**Taxi Travel** In certain circumstances, you will not be required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold a document that contains a taxi driver's licence or accreditation number and ABN and satisfies the other requirements in the determination.

Legislative instrument	Overview
A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisition of a Motor Vehicle under a Full or Split Full Novated Lease Arrangement) Legislative Instrument (No. 1) 2012 **This instrument and statement are drafts for public comment.** Explanatory Statement	**Acquisition of a Motor Vehicle under a Novated Lease** In certain circumstances, an employer will not be required to hold a tax invoice for a creditable acquisition of a vehicle under a novation arrangement in order to attribute an input tax credit to a tax period if the employer holds documents that satisfiy the requirements in the determination.

Appendix 3 – Your comments

174. You are invited to comment on this draft Ruling. Please forward your comments to the contact officer by the due date.

175. A compendium of comments is prepared for the consideration of the relevant Rulings Panel or relevant tax officers. An edited version (names and identifying information removed) of the compendium of comments will also be prepared to:

- provide responses to persons providing comments; and
- be published on the ATO website at www.ato.gov.au.

Please advise if you do not want your comments included in the edited version of the compendium.

Due date:	**7 September 2012**
Contact officer:	**Grant Murphy**
Email address:	**grant.murphy@ato.gov.au**
Telephone:	**(07) 3213 5707**
Facsimile:	**(07) 3213 5973**
Address:	**GPO Box 9977** **Brisbane QLD 4000**

Appendix 4 – Detailed contents list

176. Below is detailed contents list for this draft Goods and Services Tax Ruling:

	Paragraph
What this Ruling is about	**1**
Previous Ruling	**7**
Background	**8**
Ruling	**10**
Approved Form	10
Combined tax invoice and recipient created tax invoice	12
Tax invoices in electronic form	14
Clearly ascertained	15
Identity of the supplier or recipient	17
What is supplied	21
The price of what is supplied	22
Retention payments	23
Showing the price for each line on a tax invoice	24
Example 1 – description and price of what is supplied	25
The extent to which each supply is a taxable supply	29
Mixed supplies	30
Example 2 – extent to which a mixed supply and other supplies in a transaction are a taxable supply	32
Composite supplies	35
Document intended to be a tax invoice or recipient created tax invoice	36
Documents headed 'tax invoice' for supplies that are not taxable	39
When a recipient can treat a document as a tax invoice	40
Example 3 – missing information	42
Circumstances in which the Commissioner may exercise the discretion to treat a document as a tax invoice	45
Review rights if the Commissioner does not exercise the discretion	49
Circumstances in which a tax invoice is not required	51
Tax invoice not required where the value of the taxable supply is $75 or less	54
Special rules that affect tax invoices	55
Example 4 – GST groups	57

Correcting errors on a tax invoice 59
Date of effect **62**
Appendix 1 – Explanation **63**
Overview 63
An invoice in comparison to a tax invoice 67
Requirements for a tax invoice and recipient created tax invoice 69
Tax invoice 69
Recipient created tax invoice 70
Approved form requirement 71
Combined tax invoice and recipient created tax invoice 73
Tax invoices in electronic form 75
Clearly ascertained 77
Alternative view 80
Identity of the supplier or recipient 86
Tax invoices issued by the trustee of a trust 88
What is supplied 90
The price of what is supplied 92
Retention payments 93
Showing the price for each line on a tax invoice 95
Changes to the price in the same tax period that the GST or input tax credit is attributed 97
The extent to which each supply is a taxable supply 102
For recipient created tax invoices – a statement that the GST is payable by the supplier 103
Document intended to be a tax invoice or recipient created tax invoice 104
Documents headed 'tax invoice' for supplies that are not taxable 109
When a recipient can treat a document as a tax invoice 111
Supplies and acquisitions made through agents 116
Circumstances in which the Commissioner may exercise the discretion to treat a document as a tax invoice 118
Review rights if the Commissioner does not exercise the discretion 119
No requirement to issue a tax invoice or to hold a tax invoice for an input tax credit to be attributable 122
Low value taxable supplies 122

Second hand goods 124

Circumstances where the Commissioner has determined a tax invoice is not required 126

Other circumstances where you do not need to hold a tax invoice for an input tax credit to be attributable 128

Other circumstances where a tax invoice is not issued 131

Special rules that affect tax invoices 132

Agents 133

Supplies of insurance policies through insurance brokers 136

Representatives of incapacitated entities 137

GST groups 139

Interaction of subsection 48-57(1) with subsection 29-70(1A) that allows a recipient to treat a document as a tax invoice 146

GST branches 151

Supplies made for a period or on a progressive basis 152

Using a Simplified Accounting Method 155

Reimbursements of employees etc 157

Pre-establishment costs of a company 159

Keeping a copy of a tax invoice; request for a copy of a tax invoice 161

Correcting errors on a tax invoice 163

Penalties 168

Appendix 2 – Waiver of tax invoice legislative instruments 172

Appendix 3 – Your Comments 174

Appendix 4 – Detailed contents list 176

References

Previous draft:

Previously issued as
GSTR 2011/D1

Related Rulings/Determinations:

TR 2006/10; GSTR 2000/10;
GSTR 2000/34; GSTR 2000/37;
GSTR 2001/2; GSTR 2001/8;
GSTR 2003/14: GSTR 2003/15;
GSTD 2004/1; MT 2006/1

Previous Rulings/Determinations:

GSTR 2000/17

Subject references:

- goods and services tax
- GST invoices
- recipient created tax invoices
- tax invoices

Legislative references:

- ANTS(GST)A 1999 11-25
- ANTS(GST)A 1999 19-10(1)
- ANTS(GST)A 1999 19-40(b)
- ANTS(GST)A 1999 19-70(1)(b)
- ANTS(GST)A 1999 29-10(3)
- ANTS(GST)A 1999 29-10(4)
- ANTS(GST)A 1999 29-25
- ANTS(GST)A 1999 29-70
- ANTS(GST)A 1999 29-70(1)
- ANTS(GST)A 1999 29-70(1)(a)
- ANTS(GST)A 1999 29-70(1)(b)
- ANTS(GST)A 1999 29-70(1)(c)
- ANTS(GST)A 1999 29-70(1)(c)(i)
- ANTS(GST)A 1999 29-70(1)(c)(ii)
- ANTS(GST)A 1999 29-70(1)(c)(iii)
- ANTS(GST)A 1999 29-70(1)(c)(iv)
- ANTS(GST)A 1999 29-70(1)(c)(v)
- ANTS(GST)A 1999 29-70(1)(c)(vi)
- ANTS(GST)A 1999 29-70(1)(c)(vii)
- ANTS(GST)A 1999 29-70(1)(c)(viii)
- ANTS(GST)A 1999 29-70(1)(d)
- ANTS(GST)A 1999 29-70(1A)
- ANTS(GST)A 1999 29-70(1B)
- ANTS(GST)A 1999 29-70(2)
- ANTS(GST)A 1999 29-70(3)
- ANTS(GST)A 1999 29-75
- ANTS(GST)A 1999 29-75(2)
- ANTS(GST)A 1999 29-80(1)
- ANTS(GST)A 1999 Div 48
- ANTS(GST)A 1999 48-40(1)
- ANTS(GST)A 1999 48-45(1)
- ANTS(GST)A 1999 48-57
- ANTS(GST)A 1999 48-57(1)
- ANTS(GST)A 1999 48-57(1)(a)
- ANTS(GST)A 1999 48-57(1)(b)
- ANTS(GST)A 1999 48-57(1)(d)(iii)
- ANTS(GST)A 1999 48-57(2)
- ANTS(GST)A 1999 48-110
- ANTS(GST)A 1999 48-115
- ANTS(GST)A 1999 Div 54
- ANTS(GST)A 1999 54-15
- ANTS(GST)A 1999 54-50
- ANTS(GST)A 1999 54-50(1)
- ANTS(GST)A 1999 54-50(1)(a)
- ANTS(GST)A 1999 Div 58
- ANTS(GST)A 1999 58-5
- ANTS(GST)A 1999 58-20(1)
- ANTS(GST)A 1999 Div 60
- ANTS(GST)A 1999 60-15(1)
- ANTS(GST)A 1999 60-25(2)
- ANTS(GST)A 1999 Div 66
- ANTS(GST)A 1999 66-5(1)
- ANTS(GST)A 1999 66-17
- ANTS(GST)A 1999 75-20
- ANTS(GST)A 1999 75-30
- ANTS(GST)A 1999 Div 83
- ANTS(GST)A 1999 83-5
- ANTS(GST)A 1999 83-10
- ANTS(GST)A 1999 83-15
- ANTS(GST)A 1999 83-35
- ANTS(GST)A 1999 Div 84
- ANTS(GST)A 1999 Div 111
- ANTS(GST)A 1999 111-5(1)
- ANTS(GST)A 1999 111-5(2)
- ANTS(GST)A 1999 111-5(3)
- ANTS(GST)A 1999 111-15
- ANTS(GST)A 1999 Div 123
- ANTS(GST)A 1999 123-5
- ANTS(GST)A 1999 123-15
- ANTS(GST)A 1999 126-30
- ANTS(GST)A 1999 126-33
- ANTS(GST)A 1999 Subdiv 153-A
- ANTS(GST)A 1999 153-5
- ANTS(GST)A 1999 153-15
- ANTS(GST)A 1999 153-15(1)(b)
- ANTS(GST)A 1999 153-15(2)
- ANTS(GST)A 1999 153-25(1)
- ANTS(GST)A 1999 153-50(1)(b)
- ANTS(GST)A 1999 Div 156
- ANTS(GST)A 1999 184-1(1)
- ANTS(GST)A 1999 184-1(3)
- ANTS(GST)A 1999 195-1
- ANTS(GSTT)A 1999 Pt 3 Div 2
- ANTS(GSTT)A 1999 15C
- ANTS(GSTT)A 1999 15H(3)

- ANTS(GST)R 1999 29-80.01
- TAA 1953 Pt III 8M
- TAA 1953 Pt IVC
- TAA 1953 105-5
- TAA 1953 105-40(1)
- TAA 1953 105-40(2)
- TAA 1953 105-55
- TAA 1953 Subdiv 155-A
- TAA 1953 155-90
- TAA 1953 284-75(1)
- TAA 1953 284-75(4)
- TAA 1953 288-45(1)
- TAA 1953 382-5
- TAA 1953 388-50(1)
- AIA 1901 2B
- AIA 1901 23(b)
- Administrative Decision (Judicial Review) Act 1977

Other references:

- Explanatory Memorandum to Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010
- Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010
- A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for Retention Payments) Determination (No. 1) 2000 – F2006B11652
- A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No. 1) 2000 – F2006B11587
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 2) 2000 – F2006B11650
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 4) 2000 – customers of GE Capital Fleet Services Australia Pty Ltd – F2006B11624
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 5) 2000 – holders of InnClub Invoice/Statement issued by Flag Choice Hotels Limited – F2005B02748
- A New Tax System (Goods and Services Tax) Act 1999 Waiver of Requirement to hold a Tax Invoice Determination 2000 – Members of Mastercard International and VISA International – F2007B00013
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 77) 2000 – corporate account holder of CABCHARGE AUSTRALIA – F2006B11621
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 1) 2001 – members of OFFICEWORKS CORPORATE CARD – F2005B01874
- A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No.3) 2001 – Direct Entry Services – F2005B01872
- A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No. 1) 2004 – Decision of a Court or Tribunal – F2006B11585
- Goods and Services Tax: Waiver of Tax Invoice Requirement – Government Undercover Agents Determination (No. 1) 2006 – F2006L03278
- Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Legislative Instrument (No.1) 2008 – F2008L03345
- Goods and Services Tax : Waiver of Tax Invoice Requirement (Visa Purchasing Card) Legislative Instrument (No.2) 2008 – F2008L03348

- Goods and Services Tax : Waiver of Tax Invoice Requirement (Visa Purchasing Card) Amendment Determination (No.1) 2010 – F2010L02954
- Law Administration Practice Statement PS LA 2004/11

ATO references

NO: 1-3UMLMTY
ISSN: 1443-5160
ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ tax invoices