



***GSTA TPP 025W - Goods and services tax: is a document offering to make a supply (for example, enrolment or membership of an organisation) a tax invoice issued by the supplier once the offer is accepted by the recipient making payment and completing the details on the document?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 025W - Goods and services tax: is a document offering to make a supply (for example, enrolment or membership of an organisation) a tax invoice issued by the supplier once the offer is accepted by the recipient making payment and completing the details on the document?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *22 June 2011*



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## Notice of Withdrawal

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### **Goods and Services Tax Advice**

Goods and services tax: is a document offering to make a supply (for example, enrolment or membership of an organisation) a tax invoice issued by the supplier once the offer is accepted by the recipient making payment and completing the details on the document?

Goods and Services Tax Advice GSTA TPP 025 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with the registration requirements for resident agents acting for non-residents.
2. The content of this GSTA TPP is covered by paragraphs 26A and 26B of Goods and Services Tax Ruling GSTR 2000/17. It only draws on the existing ATO view without adding to, or modifying it in any way.

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**Commissioner of Taxation**

30 March 2011

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ATO references

NO: 1-2QRDIN0

ISSN: 1833-0053

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