


GSTA TPP 030 - Goods and services tax: Are tax invoices required to show the legal name of the supplier?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *31 October 2012*



Goods and Services Tax Advice

Goods and services tax: are tax invoices required to show the legal name of the supplier?

Preamble

*This document was published prior to 1 July 2010 and was a public ruling for the purposes of former section 37 of the **Taxation Administration Act 1953** and former section 105-60 of Schedule 1 to the **Taxation Administration Act 1953**.*

*From 1 July 2010, this document is taken to be a public ruling under Division 358 of Schedule 1 to the **Taxation Administration Act 1953**.*

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant 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.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

[Note: This is a consolidated version of this document. Refer to the Legal Database (<http://law.ato.gov.au>) to check its currency and to view the details of all changes.]

Answer

No, tax invoices are not required to show the legal name of the supplier.

Explanation

In this regard GSTR 2000/17 provides

57. The term 'name' is not defined in the regulations and therefore takes its ordinary meaning. The Macquarie dictionary defines it to include 'a word or a combination of words by which a person, place, or thing, a body or class, or any object of thought, is designated or known'.

58. Therefore, the name of the supplier or recipient shown on the tax invoice may be its legal name, or the business or trading name.

A name needs to provide a clear and accurate indication of who the entity is. For identifying entities and distinguishing between particular entities the Tax Office will rely primarily on the ABN. This is one of the reasons why the ABN of the issuer must be shown on all tax invoices.

Whether a name is a clear and unambiguous word, or a combination of words by which the recipient is designated or known, depends on what is shown on the document compared with what the legal, business or trading names of the enterprise are.

A minor spelling mistake or single missing letter would not generally mean the name of the recipient is not clearly indicated. However, major spelling mistakes may mean the name is not clear.

Application of this GST Advice

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

Commissioner of Taxation
14 June 2005

Related Rulings/Determinations/GST Advice:

TR 2006/10; GSTR 2000/17

Subject references:

tax invoices
legal name
business or trading name

Legislative references:

TAA 1953 Sch 1 Div 358

ATO references

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