



# ***GSTA TPP 030W - Goods and services tax: are tax invoices required to show the legal name of the supplier?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 030W - Goods and services tax: are tax invoices required to show the legal name of the supplier?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 October 2013*



## Notice of Withdrawal

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### Goods and Services Tax Advice

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

Goods and Services Tax Advice GSTA TPP 030 is withdrawn with effect from today.

1. This Goods and Services Tax Advice provided that the name of the supplier or recipient shown on the tax invoice could be its legal name or the business or trading name.
2. The subject of this GSTA TPP is covered by paragraphs 21 to 27 of Goods and Services Tax Ruling GSTR 2013/1 in accordance with amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* which address the identity requirement for tax invoices. The name requirement for tax invoices is no longer applicable as Regulation 29-70 of the *A New Tax System (Goods and Services Tax) Regulations 1999* has been repealed.

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#### Commissioner of Taxation

30 October 2013

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#### ATO references

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