


GSTA TPP 033 - Goods and services tax: If a supply involves some combination of GST-free, input taxed and taxable supplies, can a tax invoice simply state that GST is included in the total without stating the amount of GST?

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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: if a supply involves some combination of GST-free, input taxed and taxable supplies, can a tax invoice simply state that GST is included in the total without stating the amount of GST?

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, the tax invoice must clearly state the amount of GST or indicate how to calculate it.

Explanation

A tax invoice is a document that sets out certain things required by the GST law. If some of the supplies on a tax invoice are GST-free or input taxed, the tax invoice must clearly identify each taxable supply; it must state the total amount of GST payable and show the total amount payable.

While paragraph 29-70.01(4) of the *A New Tax System (Goods and Services Tax) Regulations 1999* requires a statement to the effect that the total amount payable includes GST for the supply or supplies, mere inclusion of this statement would not meet the tax invoice requirements if not all the things supplied bear 1/11 GST in the price, or if the tax invoice relates to a combination of GST-free, input taxed and taxable supplies.

The tax invoice is also potentially misleading to purchasers unless it is made unambiguously clear that there is no GST on particular supplies. Ideally, the words 'tax invoice' or 'tax' (if the document is actually an invoice), should be deleted or crossed out if the transaction does not include any taxable supplies.

It would be sufficient if the document that is solely for a GST-free supply includes a statement to the effect that there is no GST for the supply.

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).

Related Rulings/Determinations/GST Advice:

TR 2006/10

Subject references:

tax invoices
GST-free
input taxed

Legislative references:

ANTS(GST)R 1999 29-70.01(4)
ANTS(GST)R 1999 29-70.01(6)
TAA 1953 Sch 1 Div 358

ATO references

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