



GSTA TPP 037 - Goods and services tax: Who issues the tax invoice if an agent enters into an arrangement under subdivision 153-B of the GST Act?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *14 June 2005*



Goods and Services Tax Advice

Goods and services tax: Who issues the tax invoice if an agent enters into an arrangement under subdivision 153-B of the GST Act?

Preamble

*This document is a ruling for the purposes of section 37 of the Taxation Administration Act 1953. It illustrates the principles contained in **Goods and Services Tax Ruling GSTR 2000/37 on agency**. You can rely on the information presented in this document, which provides advice on the operation of the GST system.*

Answer

An agent may enter an arrangement under Subdivision 153-B of the GST Act under which the agent is treated as a supplier or acquirer (that is, as though they are a principal in their own right). The subdivision treats supplies as if they were separate taxable supplies made by the principal to the agent and by the agent to the third party.

In this situation, the normal rules relating to tax invoices in section 29-70 of the GST Act apply separately to each supply. That is, the principal issues a tax invoice to the agent and the agent issues a tax invoice to the third party. Under this arrangement, a principal is not allowed to issue a tax invoice to the third party.

Application of this GST Advice

This Advice is based on GSTR 2000/37. It explains our view of the law as it applied from 1 July 2000. You can rely on this Advice on and from its date of issue for the purposes of section 37 of the *Taxation Administration Act 1953*. Goods and Services Tax Ruling GSTR 1999/1 explains the GST rulings system and our view of when you can rely on our interpretation of the law in GST public and private rulings.

If this Advice conflicts with a previous private ruling that you have obtained, this public ruling prevails. However, if you have relied on a private ruling, you are protected in respect of what you have done up to the date of issue of this public ruling. This means that if you have underpaid an amount of GST, you are not liable for the shortfall prior to the date of issue of this later ruling. Similarly, you are not liable to repay an amount overpaid by the Commissioner as a refund.

Commissioner of Taxation

Date

Related Rulings/Determinations/GST Advice:

GSTA TPP 036

Subject references:

agency
tax invoices

Legislative references:

ANTS(GST)A 1999 29-70
ANTS(GST)A 1999 Subdiv 153-B
TAA 1953 37

ATO references

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