

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

⚠ This cover sheet is provided for information only. It does not form part of *GSTA TPP 037W - Goods and services tax: who issues the tax invoice if an agent enters into an arrangement under subdivision 153-B of the GST Act?*

⚠ This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is merely a straight application of the law. It merely provides a summary of the operation of subparagraphs 153-50(d)(i) and (ii) of the *A New Tax System (Goods and Services Tax) Act 1999*.

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2010*



Notice of Withdrawal

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?

Goods and Services Tax Advice GSTA TPP 037 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with who issued the tax invoice if an agent entered into an arrangement under Subdivision 153-B of the GST Act.
2. This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is merely a straight application of the law. It merely provides a summary of the operation of subparagraphs 153-50(d)(i) and (ii) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Commissioner of Taxation

1 July 2010

ATO references

NO: 2006/20258

ISSN: 1833-0053

ATOlaw topic: Goods and Services Tax ~~ Miscellaneous rules ~~ agency