




# ***GSTA TPP 041W - Goods and services tax: which name and address or ABN is recorded on a tax invoice for a taxable supply made by a principal through an agent to a third party?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 041W - Goods and services tax: which name and address or ABN is recorded on a tax invoice for a taxable supply made by a principal through an agent to a third party?*

 This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is covered by paragraphs 35 & 36 of Goods and Services Tax Ruling GSTR 2000/17 and Goods and Services Tax Ruling GSTR 2000/37 generally. It only draws on the existing ATO view without adding to, or modifying it in any way.

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



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## Notice of Withdrawal

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### **Goods and Services Tax Advice**

Goods and services tax: which name and address or ABN is recorded on a tax invoice for a taxable supply made by a principal through an agent to a third party?

Goods and Services Tax Advice GSTA TPP 041 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with which name and address or ABN is recorded on a tax invoice for a taxable supply made by a principal through an agent to a third party.
2. This advice has been withdrawn from 1 July 2010. The content of this GSTA TPP is covered by paragraphs 35 & 36 of Goods and Services Tax Ruling GSTR 2000/17 and Goods and Services Tax Ruling GSTR 2000/37 generally. It only draws on the existing ATO view without adding to, or modifying it in any way.

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**Commissioner of Taxation**

2 February 2011

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ATO references

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