


GSTA TPP 048W - Goods and services tax: which name and ABN should appear on a tax invoice when a trustee makes a taxable supply in its capacity as trustee?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 048W - Goods and services tax: which name and ABN should appear on a tax invoice when a trustee makes a taxable supply in its capacity as trustee?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 March 2011*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: which name and ABN should appear on a tax invoice when a trustee makes a taxable supply in its capacity as trustee?

Goods and Services Tax Advice GSTA TPP 048 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with which name and ABN should appear on a tax invoice when a trustee makes a taxable supply in its capacity as trustee.
2. The content of this GSTA TPP is covered by paragraphs 59 and 60 of Goods and Services Tax Ruling GSTR 2000/17. It only draws on the existing ATO view without adding to, or modifying it in any way.

Commissioner of Taxation

30 March 2011

ATO references

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ATOlaw topic: Goods and Services Tax ~~ Rules for entity types ~~ trusts