



***GSTA TPP 048 - 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 048 - 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 *14 June 2005*



## 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?

### 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 2000/17 on tax invoices**. You can rely on the information presented in this document, which provides advice on the operation of the GST system.*

### Answer

Goods and services tax ruling GSTR 2000/17, which deals with tax invoices, comments as follows on the issue of the name and ABN that should appear on a tax invoice issued by a trustee:

#### Tax invoices issued by the trustee of a trust

60. A tax invoice for a supply made by a trustee of a trust must show the trustee of the trust's ABN. A tax invoice must also show the name of the supplier. Additionally, tax invoices with a total amount payable of \$1000 or more must show the name of the recipient. The requirement to show the name of the trustee is satisfied if the tax invoice shows:

- the legal name for the trustee - for example, The Trustee for the Jones' Family Trust or Aqua Pty Ltd as Trustee for the Jones' Family Trust;
- the name of the trustee - for example, Aqua Pty Ltd.
- the trading name of the enterprise carried on by the trustee - for example, Aqua Hydroponic Supplies.

61. Although the last two options do not identify the underlying trust relationship, the Australian Business Register will reveal that the entity is a trust.

### Application of this GST Advice

This Advice is based on GSTR 2000/17. 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 047

#### Previous Rulings/Determinations/GST Advice:

MT 2000/1

#### Subject references:

ABN  
entity  
trust  
tax invoice

#### Legislative references:

TAA 1953 37

#### ATO references

NO:	05/3095
ISSN:	1833-0053