

GSTD 2004/1A5 - Addendum - Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?

! This cover sheet is provided for information only. It does not form part of *GSTD 2004/1A5 - Addendum - Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?*

! View the [consolidated version](#) for this notice.



Addendum

Goods and Services Tax Determination

Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. The Addendum amends Goods and Services Tax Determination GSTD 2004/1 to update the Date of Effect section and the References section.

GSTD 2004/1 is amended as follows:

1. Date of Effect

- (a) Omit from paragraph 21 '[to tax periods commencing]'
- (b) Omit the Notes following paragraph 21.
- (c) Insert:

21A. Changes made to this Determination by Addenda that issued on 11 July 2007, 25 January 2012, 31 October 2012, 17 April 2013 and 2 October 2013 have been incorporated into this version of the Determination. Refer to each Addendum to see how that Addendum amends this Determination.

2. Related Rulings / Determinations

Omit ' ; GSTR 2000/1; GSTR 2000/3'

3. Legislative references

Omit:

- GSTA 1999 29-10(3)(a)
- GSTA 1999 29-20(3)(a)
- GSTA 1999 29-20(3)(b)
- GSTA 1999 29-75

This Addendum applies on and from 2 October 2013.

GSTD 2004/1A5

Commissioner of Taxation

2 October 2013

ATO references

NO: 1-4YXHTGO

ISSN: 1443-5179

ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ adjustment notes
Goods and Services Tax ~~ General rules and concepts ~~ tax invoices
Goods and Services Tax ~~ Miscellaneous rules ~~ court order and settlements

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).