

# ***GSTR 2000/10A - Addendum - Goods and services tax: recipient created tax invoices***

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## Addendum

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### **Goods and Services Tax Ruling**

### Goods and services tax: recipient created tax invoices

**At paragraph 12**

After the first sentence, insert “Other registered recipients may also make requests.”

**At paragraph 53**

After the second sentence, insert “Other registered recipients may also make requests.”

**At paragraph 54:  
subparagraph (a)**

After “association”, insert “or registered recipient”.

**Subparagraph (b)**

Omit “recipients operate”, substitute “recipient operates”.

**Subparagraph (d)**

Omit “recipients”, substitute “recipient(s)”.

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**Commissioner of Taxation**

27 September 2000

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ATO references:

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