


# ***GSTR 2000/10A2 - 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

This Addendum amends Goods and Services Tax Ruling GSTR 2000/10 to reflect:

- the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* resulting from the introduction of the *Tax Laws Amendment (Small Business) Act 2007*. This Act standardises the eligibility criteria for small business tax concessions from 1 July 2007; and
- the amendments to the *A New Tax System (Goods and Services Tax) Regulations 1999* resulting from the commencement of the *A New Tax System (Goods and Services Tax) Amendment Regulations 2007 (No. 1)*. This Legislative Instrument changes the threshold amounts for the requirements to issue a tax invoice from 1 July 2007.

#### **GSTR 2000/10 is amended as follows:**

**1. Paragraph 7**

Omit '\$50'; substitute '\$75'.

**2. Paragraph 10**

Before 'turnover' (wherever occurring) insert 'GST'.

**3. Paragraph 21**

Before 'turnover' insert 'GST'.

**4. Paragraph 28**

(a) Omit the heading; substitute 'GST turnover'.

(b) In the paragraph omit 'annual turnovers'; substitute 'GST turnovers'.

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**5. Paragraph 29**

Omit 'annual turnover' (wherever occurring); substitute 'GST turnover'.

**6. Paragraph 30**

Omit 'an annual turnover'; substitute 'a GST turnover'.

**7. Paragraph 31**

Before 'turnover' insert 'GST'.

**8. Paragraph 32**

Omit 'annual turnover'; substitute 'a GST turnover'.

**9. Paragraph 34**

(a) Omit 'an annual turnover'; substitute 'a GST turnover'.

(b) Omit 'a turnover'; substitute 'a GST turnover'.

**10. Paragraph 36**

Omit 'an annual turnover'; substitute 'a GST turnover'.

**11. Paragraph 55**

Omit '(02) 6058 7103'; substitute '1300 139 031'.

**12. Paragraph 69**

Omit 'annual turnover'; substitute 'GST turnover'.

**13. Detailed contents list**

Omit:

<i>Annual turnover</i>	28
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substitute:

<i>GST turnover</i>	28
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**14. Subject References**

Omit 'annual turnover'; substitute 'GST turnover'.

This Addendum explains our view of the law as it applied from 1 July 2007. You can rely upon this Addendum on and from its date of issue for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the public Ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of the Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the earlier ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of this Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the earlier ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

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**Commissioner of Taxation**15 August 2007

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## ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~  
tax invoices