


# ***GSTR 2000/10A3 - 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 update a legislative reference.

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

**1. Paragraph 16**

Omit 'regulations 29-70 and 29-71'; substitute 'regulation 29-70.02'.

**2. Legislative references**

Omit:

- ANTS(GST)R99 29-70
- ANTS(GST)R99 29-71

Insert:

- ANTS(GST)R99 29-70.02

This Addendum explains the Commissioner's view of the law as it applies on and from 26 May 2000. 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*.

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**Commissioner of Taxation**

14 January 2009

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ATO references

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