


GSTR 2000/10A4 - Addendum - Goods and services tax: recipient created tax invoices

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Addendum

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 allow taxpayers the option of either maintaining a separate stand alone written agreement to use recipient created tax invoices or embed the written agreement into every recipient created tax invoice the recipient entity issues.

GSTR 2000/10 is amended as follows:

1. Paragraph 13

Omit subparagraph (e); substitute:

- (e) the recipient must have either:
 - a written agreement with the supplier specifying the supplies to which it relates, that is current and effective when the RCTI is issued, agreeing that:
 - (i) the recipient can issue tax invoices in respect of the supplies;
 - (ii) the supplier will not issue tax invoices in respect of the supplies;
 - (iii) the supplier acknowledges that it is registered for GST when it enters into the agreement and that it will notify the recipient if it ceases to be registered; and
 - (iv) the recipient acknowledges that it is registered when it enters into the agreement and that it will notify the supplier if it ceases to be registered for GST, or

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- an agreement with the supplier embedded in an RCTI it issues that contains the following statement:

The recipient and the supplier declare that this agreement applies to supplies to which this tax invoice relates. The recipient can issue tax invoices in respect of these supplies. The supplier will not issue tax invoices in respect of these supplies. The supplier acknowledges that it is registered for GST and that it will notify the recipient if it ceases to be registered. The recipient acknowledges that it is registered for GST and that it will notify the supplier if it ceases to be registered for GST. Acceptance of this RCTI constitutes acceptance of the terms of this written agreement.

Both parties to this supply agree that they are parties to an RCTI agreement. The supplier agrees to notify the recipient if the supplier does not wish to accept the proposed agreement within 21 days of receiving this document.

This Addendum explains the Commissioner's view of the law as it applies from 6 May 2009. 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*.

Commissioner of Taxation

6 May 2009

ATO references

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