



GSTR 2000/17A3 - Addendum - Goods and services tax: tax invoices

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Addendum

Goods and Services Tax Ruling

Goods and services tax: tax invoices

This Addendum amends Goods and Services Tax Ruling GSTR 2000/17 to reflect 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 amount for the requirement to issue a tax invoice from 1 July 2007.

GSTR 2000/17 is amended as follows:

1. Paragraph 10

In the first bullet point omit '\$50'; substitute '\$75'.

2. Paragraph 16

- (a) Omit '\$50' (wherever occurring); substitute '\$75'.
- (b) Omit '\$55'; substitute '\$82.50'.

3. Paragraph 17

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

4. Paragraph 52

Omit the calculation; substitute:

| | |
|---------------------|--------------|
| 20 pens | 20.00 |
| 10 boxes of staples | 10.00 |
| 4 staplers | 140.00 |
| GST | <u>17.00</u> |
| Total price | \$187.00 |

5. Paragraph 67

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

GSTR 2000/17

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 this 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.

Commissioner of Taxation
22 August 2007

ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~
cash basis versus non-cash basis accounting