


# ***GSTR 2000/34A3 - Addendum - Goods and services tax: what is an invoice for the purposes of the A New Tax System (Goods and Services Tax) Act 1999 ('GST Act')?***

 This cover sheet is provided for information only. It does not form part of *GSTR 2000/34A3 - Addendum - Goods and services tax: what is an invoice for the purposes of the A New Tax System (Goods and Services Tax) Act 1999 ('GST Act')*?

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## Addendum

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

#### Goods and services tax: what is an invoice for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)?

This Addendum amends Goods and Services Tax Ruling GSTR 2000/34 to reflect amendments to the GST Act. In particular, this Addendum updates GSTR 2000/34 for amendments made to Subdivision 29-C of the GST Act.

The amendments to Subdivision 29-C are in relation to tax invoices and apply to net amounts for tax periods starting on or after 1 July 2010.

The Addendum also makes further minor amendments to GSTR 2000/34.

#### **GSTR 2000/34 is amended as follows:**

**1. Paragraph 6**

- (a) Omit from the first sentence '[to tax periods commencing]'.
- (b) After the paragraph; insert:

6A. Changes made to this Ruling by Addenda that issued on 3 September 2000, 11 July 2007, 31 October 2012 and 30 October 2013 have been incorporated into this version of the Ruling.<sup>1A</sup>

**2. Paragraph 10**

- (a) Omit 'valid' from the third sentence.
- (b) Omit 'GSTR 2011/D1' from the last sentence; substitute 'GSTR 2013/1'.

**3. Paragraph 15**

- (a) Omit 'section 25'; substitute 'section 2B'.

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<sup>1A</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

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(b) Omit;

'document' includes:

- (a) any paper or other material on which there is writing;
- (b) any paper or other material on which there are marks, figures, symbols or perforations having a meaning for persons qualified to interpret them; and
- (c) any article or material from which sounds, images or writings are capable of being reproduced with or without the aid of any other article or device.

Substitute:

**document** means any record of information, and includes:

- (a) anything on which there is writing; and
- (b) anything on which there are marks, figures, symbols or perforations having a meaning for persons qualified to interpret them; and
- (c) anything from which sounds, images or writings can be reproduced with or without the aid of anything else; and
- (d) a map, plan, drawing or photograph.

## 4. Paragraph 23

Omit '(2<sup>nd</sup> ed)'; substitute '(5<sup>th</sup> ed)'.

## 5. Paragraph 56

At the end of the last sentence insert footnote 10A:

<sup>10A</sup> Subsection 29-80(1).

## 6. Paragraph 57

Omit the paragraph; substitute:

57. Subsection 29-70(1) of the GST Act outlines the information requirements for a document to be a tax invoice. Some of the requirements of an invoice and a tax invoice are:

<i>ATTRIBUTES</i>	<b>INVOICE</b>	<b>TAX INVOICE (Supplies where total price is less</b>	<b>TAX INVOICE (Supplies where total price is at least \$1000)</b>

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		than \$1000)	
• Date of issue	X*	X	X
• Identity of the supplier	X	X	X
• ABN of the supplier		X	X
• Identity or ABN of the recipient	X*		X
• What is supplied, including the quantity		X	X
• The price of what is supplied	X	X	X
• The extent to which supplies are taxable		X	X
• The amount of GST payable and, if the document is a recipient created tax invoice, that the GST is payable by the supplier		X	X

\* Recommended for attribution purposes

**7. Paragraph 58**

Omit the paragraph; substitute:

58. A tax invoice may be an invoice for the purposes of sections 29-5 and 29-10 of the GST Act. An invoice will be a tax invoice if it satisfies the requirements of subsection 29-70(1). An entity may treat a document issued by another entity as a tax invoice where the requirements of subsection 29-70(1A) are met. The Commissioner may also use the discretion under subsection 29-70(1B) to treat a document as if it were a tax invoice.<sup>10B</sup>

**8. Paragraphs 61 to 63**

Omit paragraphs 61 to 63; substitute:

61. *Ross operates a panel beating business and accounts on a basis other than cash. He lodges his activity statement quarterly. On 28 September 2010, Ross receives an invoice for paint supplied to him by Aussie Paints for an amount of \$2,200. The invoice has the date of issue, the identity of the supplier and recipient and the total price of the supply including the amount of GST payable but does not include the ABN of the supplier. The invoice does not satisfy the requirements of a tax invoice.*

62. *As Ross does not hold a tax invoice at the date of lodgement, he cannot claim an input tax credit of \$200 in his activity statement which he lodges on 24 October 2010.*

<sup>10B</sup> Refer to Goods and Services Tax Ruling GSTR 2013/1

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63. On 25 October 2010, Ross contacts Aussie Paints and requests a tax invoice which he receives on 1 November 2010. Ross can claim an input tax credit of \$200 in his activity statement for the December quarter.

## 9. Related Rulings/Determinations

Omit:

GSTR 2011/D1

Insert:

GSTR 2013/1

## 10. Legislative references

Omit:

- ANTS(GST)A99 29-70
- ANTS(GST) Regulation 29-70.01
- Acts Interpretation Act 1901 25

Insert:

- ANTS(GST)A99 29-70(1)
- ANTS(GST)A99 29-70(1A)
- ANTS(GST)A99 29-70(1B)
- ANTS(GST)A99 29-80(1)
- Acts Interpretation Act 1901 2B

This Addendum explains the Commissioner's view of the law as it applied from 1 July 2010.

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**Commissioner of Taxation**

30 October 2013

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ATO references

NO:	1-2599LLC
ISSN:	1443-5160
ATOlaw topic:	Goods and Services Tax ~~ General rules and concepts ~~ invoices

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