


GSTR 2000/3A2 - Addendum - Goods and services tax: transitional documents - entitlement to an input tax credit without a tax invoice

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Addendum

Goods and Services Tax Ruling

Goods and services tax: transitional documents – entitlement to an input tax credit without a tax invoice

Goods and Services Tax Ruling GSTR 2000/3 explains the Commissioner's determination in relation to documents (transitional documents) that issue before 1 July 2000 for taxable supplies made on or after that date and when there is an entitlement to an input tax credit without holding a tax invoice.

Amendments of the *A New Tax System (Goods and Services Tax Transition) Act 1999* by the *Tax Laws Amendment (Long-term Non-reviewable Contracts) Act 2005* introduced an additional circumstance in which there is an entitlement to an input tax credit without holding a tax invoice. This Addendum amends GSTR 2000/3 to reflect this change.

This Addendum applies from 22 February 2005. You can rely on the amendments to GSTR 2000/3, as amended by this Addendum, for the purposes of section 37 of the *Taxation Administration Act 1953* from the date of issue of the Addendum.

GSTR 2000/3 is amended as follows:

1. Paragraph 6

Omit the paragraph and substitute the following paragraph:

6. Generally, you must hold a tax invoice to claim an **input tax credit** for a **creditable acquisition** in your Business Activity Statement (BAS).² However, you do not need a tax invoice if:

- the value of the taxable supply is \$50 or less;³
- you are claiming an input tax credit for a **creditable importation**;⁴

² Your GST return forms part of your Business Activity Statement.

³ Subsection 29-80(1).

⁴ The attribution rule in section 29-15 for input tax credits for creditable importations does not require a tax invoice.

GSTR 2000/3

- the GST on the taxable supply is payable by the recipient because of section 15C of the *A New Tax System (Goods and Services Tax Transition) Act 1999*^{4A} (GST Transition Act); or
- a determination by the Commissioner under subsection 29-10(3) applies to your circumstances.⁵

2. References

Under the heading Legislative references add:

- ANTS(GSTT)A 1999 Pt 3 Div 2
- ANTS(GSTT)A 1999 15C
- ANTS(GSTT)A 1999 15H(3)
- TAA 37
- Tax Laws Amendment
(Long-term Non-reviewable
Contracts) Act 2005

Commissioner of Taxation

1 March 2006

ATO references

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^{4A} Division 2 of Part 3 of the GST Transition Act applies to agreements spanning both 1 July 2000 and 1 July 2005. In the circumstances described in section 15C of that Act, the GST on a taxable supply made under such an agreement is payable by the recipient (to the extent the supply is made on or after a certain date occurring on or after 1 July 2005). Subsection 15H(3) of that Act provides that subsection 29-10(3) of the GST Act does not apply, so that the recipient may claim an input tax credit without holding a tax invoice.

⁵ Subsection 29-10(3).