

# ***GSTR 2013/1A1 - 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 is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2013/1 to reflect the repeal of some legislative instruments that waived the tax invoice requirements.

#### **GSTR 2013/1 is amended as follows:**

**1. Paragraph 52**

After 'PS LA 2004/11'; insert '*Treating a document as a tax invoice or adjustment note*'.

**2. Paragraph 59**

After 'TR 2006/10', insert '*Public Rulings*'.

**3. Paragraph 61**

Omit the words 'of 1 July 2010'; substitute 'as specified in each particular legislative instrument'.

**4. Paragraph 70**

(a) In footnote 39, omit '*regulation 29-80.01 of the A New Tax System (Goods and Services Tax) Regulations 1999*'; substitute '*section 29-80.01 of the A New Tax System (Goods and Services Tax) Regulations 2019*'.

(b) At the end of the third dot point, omit the word 'or'.

(c) After the third dot point, insert:

- the GST is reverse charged under Division 83;<sup>41A</sup>
- the supplier makes a supply that is solely an inbound intangible consumer supply;<sup>41B</sup>
- the supplier makes a supply that is a supplier-taxed offshore supply of low value goods,<sup>41C</sup> or

(d) At the end of the new fourth dot point, insert footnote 41A:

<sup>41A</sup> Subsection 83-35(1).

(e) At the end of the new fifth dot point, insert footnote 41B:

<sup>41B</sup> Subsection 84-50(1).

(f) At the end of the new sixth dot point, insert footnote 41C:

<sup>41C</sup> Subsection 84-87(1).

**5. Paragraph 71**

(a) Omit the introductory sentence; substitute:

Circumstances in which a recipient does not need to hold a tax invoice to attribute an input tax credit for a creditable acquisition include:

(b) In footnote 44, omit 'regulation'; substitute 'section'.

(c) Omit the last sentence of footnote 45; substitute:

Subsection 83-35(3) provides that subsection 29-10(3) does not apply, so that an input tax credit may be attributable without the recipient holding a tax invoice.

**6. Paragraph 72**

In footnote 48, omit 'regulations'; substitute 'GST Regulations'.

**7. Paragraph 73**

In footnote 50, omit 'regulations'; substitute 'GST Regulations'.

**8. Paragraph 80**

Omit the wording in footnote 58; substitute:

<sup>58</sup> *Goods and Services Tax: (Particular Attribution Rules for Retention Payments) Determination 2017.*

**9. Paragraph 84**

(a) In footnote 61, omit the first two sentences, substitute:

The making of an assessment under former section 105-5 of Schedule 1 to the TAA 1953 is a reviewable indirect tax decision under former subsection 105-40(2) of Schedule 1 to the TAA 1953 for tax periods that commence before 1 July 2012. Former subsection 105-40(1) of Schedule 1 to the TAA 1953 provides for a right of objection in the manner set out in Part IVC of the TAA 1953.

(b) Omit footnote 62.

**10. Paragraph 85**

Omit the paragraph, including footnote 63.

**11. Paragraph 116**

In footnote 89, omit 'Part III to'.

**GSTR 2013/1****12. Paragraph 117**

Omit the paragraph; substitute:

The following table summarises when an input tax credit may be attributable without a tax invoice, as determined by the Commissioner under subsection 29-10(3).

**13. Paragraph 118**

Omit the table; substitute:

<b>Legislative instrument</b>	<b>Overview</b>
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions under an Agency Relationship) Legislative Instrument 2013</i>	<b>Acquisitions under an agency relationship</b> In certain circumstances, you are not required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold a document that contains an agent's identity and/or ABN and satisfies the other requirements in the legislative instrument.
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from or Acquisitions by a Beneficiary of a Bare Trust) Legislative Instrument 2013</i>	<b>Acquisitions from or acquisitions by a beneficiary of a bare trust</b> In certain circumstances, you are not required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold a document that contains a bare trustee's identity and/or ABN and satisfies the other requirements in the legislative instrument.
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions by Recipients Using Electronic Purchasing Systems) Legislative Instrument 2013</i>	<b>Acquisitions by recipients using electronic purchasing systems</b> In certain circumstances a recipient using an electronic purchasing system is not required to hold a tax invoice for an acquisition in order to attribute an input tax credit to a tax period.
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Where Total Consideration Not Known) Legislative Instrument 2013</i>	<b>Acquisitions where total consideration not known</b> In certain circumstances you are not required to hold a tax invoice for a creditable acquisition in order to attribute an input tax credit where the total price of the acquisition cannot be ascertained at the time an invoice is issued or a payment is made.

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<b>Legislative instrument</b>	<b>Overview</b>
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Offer Documents and Renewal Notices) Legislative Instrument 2013</i>	<p><b>Offer documents and renewal notices</b></p> <p>In certain circumstances, you are not required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold an offer document or a renewal notice that satisfies the requirements in the legislative instrument.</p>
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from or Acquisitions by a Partnership) Legislative Instrument 2013</i>	<p><b>Acquisitions from or acquisitions by a partnership</b></p> <p>In certain circumstances, you are not required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold a document that contains a partner's identity and/or ABN and satisfies the other requirements in the legislative instrument.</p>
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from Property Managers) Legislative Instrument 2013</i>	<p><b>Acquisitions from property managers</b></p> <p>In certain circumstances, you are not required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold a document issued by the supplier's property manager that contains the property manager's identity and ABN and satisfies the other requirements in the legislative instrument.</p>
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition by a Lessee or Sub-Lessee Following a Sale of a Reversion in Commercial Premises) Legislative Instrument 2013</i>	<p><b>Sale of a reversion in commercial premises</b></p> <p>In certain circumstances, a lessee or sub-lessee of commercial premises is not required to hold a tax invoice for a creditable acquisition of the real property in order to attribute an input tax credit when they hold documents that satisfy the requirements in the legislative instrument. This legislative instrument applies where there has been a sale of commercial premises subject to a continuing lease to a third party.</p>
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Legislative Instrument 2013</i>	<p><b>Taxi travel</b></p> <p>In certain circumstances, you are not required to hold a tax invoice for an input tax credit to be attributed to a tax period if you hold a document that contains a taxi driver's licence or accreditation number and ABN and satisfies the other requirements in the legislative instrument.</p>

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<b>Legislative instrument</b>	<b>Overview</b>
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisition of a Motor Vehicle Under a Full or Split Full Novated Lease Arrangement) Legislative Instrument 2013</i>	<p><b>Acquisition of a motor vehicle under a novated lease</b></p> <p>In certain circumstances, an employer is not required to hold a tax invoice for a creditable acquisition of a motor vehicle under a full or split full novation arrangement in order to attribute an input tax credit to a tax period if the employer holds documents that satisfy the requirements in the legislative instrument.</p>
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Motor Vehicle Incentive Payment Made to Motor Vehicle Dealer) Legislative Instrument 2014</i>	<p><b>Acquisition of a motor vehicle from a motor vehicle dealer</b></p> <p>In certain circumstances, you are not required to hold a tax invoice to claim an input tax credit for a creditable acquisition of a motor vehicle you made from a motor vehicle dealer if the dealer receives or is entitled to receive a motor vehicle incentive payment.</p>
<i>A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No.30) 2015</i>	<p><b>Direct entry services</b></p> <p>In certain circumstances an entity is not required to hold a tax invoice to claim an input tax credit for a creditable acquisition of Direct Entry Service.</p>
<i>Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No.33) 2016- Choice Hotels Corporate Charge Card</i>	<p><b>Choice hotels customer</b></p> <p>In certain circumstances a customer of Choice Hotels Asia-Pac Pty Ltd (Choice Hotels) is not required to hold a tax invoice to claim an input tax credit for a creditable acquisition purchased with a Choice Hotels corporate charge card.</p>
<i>Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No. 40) 2016 – Government Undercover Agents</i>	<p><b>Government undercover agents</b></p> <p>In certain circumstances a government law enforcement agency is not required to hold a tax invoice to claim an input tax credit for a creditable acquisition if it relates to a reimbursement of an expense to an employee who was working undercover.</p>
<i>Goods and Services Tax: Waiver of Tax Invoice Requirement Determination 2017 for intangible supplies from offshore.</i>	<p><b>Acquisition of an intangible supply from offshore</b></p> <p>In certain circumstances, you are not required to hold a tax invoice to claim an input tax credit for a creditable acquisition of an offshore intangible supply.</p>

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Legislative instrument	Overview
<p><i>Goods and Services Tax: Waiver of Adjustment Note Requirement Determination 2017 – Members of MasterCard International and Visa International – Bank Interchange Services</i></p>	<p><b>Member of Mastercard International or VISA International</b>                      In certain circumstances a member of Mastercard International or VISA International is not required to hold a tax invoice to claim an input tax credit for a creditable acquisition of bank interchange services.</p>
<p><i>Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Legislative Instrument 2017</i></p>	<p><b>Corporate card holder of a listed corporate card provider</b>                      In certain circumstances a corporate card holder of a listed corporate card provider that has a corporate card statement is not required to hold a tax invoice to claim an input tax credit.</p>
<p><i>Goods and Services Tax: Waiver of Tax Invoice Requirement (Visa Purchasing Card) Determination 2018</i></p>	<p><b>Cardholder of a VISA purchasing card</b>                      In certain circumstances a cardholder is not required to hold a tax invoice for a creditable acquisition for an input tax credit to be attributable to a tax period.</p>

#### 14. Related Rulings/Determination

Omit the words ‘; GSTD 2004/1’.

#### 15. Subject references

Omit all subject references including the heading.

#### 16. Legislative references

Omit ‘ANTS(GST)R 1999’; substitute ‘ANTS(GST)R 2019’.

#### 17. Other references

Omit the other references; substitute:

- Explanatory Memorandum to Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions under an Agency Relationship) Legislative Instrument 2013
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from or Acquisitions by a Beneficiary of a Bare Trust) Legislative Instrument 2013
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions by Recipients Using Electronic Purchasing Systems) Legislative Instrument 2013

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- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Where Total Consideration Not Known) Legislative Instrument 2013
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Offer Documents and Renewal Notices) Legislative Instrument 2013
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from or Acquisitions by a Partnership) Legislative Instrument 2013
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from Property Managers) Legislative Instrument 2013
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisitions by a Lessee or Sub-Lessee Following a Sale of a Reversion in Commercial Premises) Legislative Instrument 2013
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Legislative Instrument 2013
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisition of a Motor Vehicle Under a Full or Split Full Novated Lease Arrangement) Legislative Instrument 2013
- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Motor Vehicle Incentive Payment Made to Motor Vehicle Dealer) Legislative Instrument 2014
- A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No.30) 2015
- Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No.33) 2016 - Choice Hotels Corporate Charge Card
- Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No. 40) 2016 – Government Undercover Agents
- Goods and Services Tax: Waiver of Tax Invoice Requirement Determination 2017 for intangible supplies from offshore
- Goods and Services Tax: Waiver of Requirement to hold a Tax Invoice Determination 2017 - Members of MasterCard International and Visa International - Bank Interchange Services
- Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Legislative Instrument 2017
- Goods and Services Tax: Waiver of Tax Invoice Requirement (Visa Purchasing Card) Determination 2018
- Law Administration Practice Statement PS LA 2004/11

This Addendum applies on and from 3 April 2019.

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**Commissioner of Taxation**

3 April 2019

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ATO references

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