



GSTR 2011/D1W - Withdrawal - Goods and services tax: tax invoices

 This cover sheet is provided for information only. It does not form part of *GSTR 2011/D1W - Withdrawal - Goods and services tax: tax invoices*

 A draft Legislative Instrument (LI) is proposed to replace *A New Tax System (Goods and Services Tax) Adjustment Note Information Requirements Determination (No. 1) 2000*, which contains the additional information requirements for adjustment notes outside of subsection 29-75(1) of the *A New Tax System (Goods and Services Tax) Act 1999*. As a result, information requirements for adjustment notes and recipient created adjustment notes will become more flexible.

Due to the connection between tax invoices and adjustment notes, the [Explanatory Statement](#) have been released for comment in conjunction with the publication of the draft Public Ruling.



Notice of Withdrawal

Draft Goods and Services Tax Ruling Goods and services tax: tax invoices

Goods and Services Tax Ruling GSTR 2011/D1 is withdrawn with effect from today. It is replaced by GSTR 2012/D3.

1. The draft Ruling set out the minimum information requirements for a tax invoice under subsection 29-70(1) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). It also explained when a document is in the approved form for a tax invoice.
2. It also explained the circumstances under subsection 29-70(1A) of the GST Act when a recipient of a supply can treat a document as a tax invoice even though it does not meet all of the tax invoice requirements.
3. It further explained when a document is taken to be a tax invoice under section 48-57 of the GST Act for the purposes of a GST group even though the group member that is the recipient of the supply is not identified in the document.
4. Subsection 29-70(1B) of the GST Act allows the Commissioner to treat a particular document as a tax invoice even though it does not meet all of the tax invoice requirements. This draft Ruling described the general principles that the Commissioner would have regard to in making a decision whether to treat a document as a tax invoice under that provision.
5. The draft Ruling explained how the threshold for low value transactions under subsection 29-80(1) of the GST Act applies such that a tax invoice is not required.
6. The draft Ruling also included a summary of the circumstances where the Commissioner has determined, under subsection 29-10(3) of the GST Act, that an input tax credit is attributable to a tax period without a recipient being required to hold a tax invoice.
7. This draft Ruling is withdrawn and replaced by GSTR 2012/D3. The preliminary views expressed in the former draft Ruling have been reviewed following consultation. The revised preliminary views are now set out in GSTR 2012/D3.

GSTR 2011/D1

Page 2 of 2

25 July 2012

ATO references

NO: 1-3UQ775T

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~
tax invoices