

GSTD 2004/1A - Addendum - Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?

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Addendum

Goods and Services Tax Determination

Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?

This Addendum amends Goods and Services Tax Determination GSTD 2004/1 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.

GSTD 2004/1 is amended as follows:

1. Footnote 1

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

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 ruling this Addendum amends), you are protected in respect of what you have done up to the date of issue of this Addendum.

Commissioner of Taxation

11 July 2007

ATO references

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

Goods and Services Tax ~~ General rules and concepts ~~ adjustment notes

Goods and Services Tax ~~ Miscellaneous rules ~~ court order and settlements