


GSTR 2000/37A6 - Addendum - Goods and services tax: Goods and services tax: agency relationships and the application of the law

 This cover sheet is provided for information only. It does not form part of *GSTR 2000/37A6 - Addendum - Goods and services tax: Goods and services tax: agency relationships and the application of the law*

 View the [consolidated version](#) for this notice.



Addendum

Goods and Services Tax Ruling

Goods and services tax: agency relationships and the application of the law

This Addendum amends Goods and Services Tax Ruling GSTR 2000/37 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTR 2000/37 for amendments made to Subdivision 29-C.

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 2000/37 to correct other minor non-technical errors and to update the references section of GSTR 2000/37.

GSTR 2000/37 is amended as follows:

1. Date of Effect

Omit paragraph 9A; substitute:

9A. Changes made to this Ruling by Addenda that issued on 26 March 2003 (as corrected by an Erratum that issued on 28 March 2003), 15 August 2007, 2 April 2008, 31 October 2012 and 27 March 2013 have been incorporated into this version of the Ruling.^{1A}

2. Paragraph 63

Omit the paragraph; substitute:

63. A tax invoice is a document that complies with the following requirements:

- it is issued by the supplier of the supply or supplies to which the document relates (paragraph 29-70(1)(a));
- it is in the approved form (paragraph 29-70(1)(b));

^{1A} Refer to each Addendum to see how that Addendum amends this Ruling.

- it contains enough information to enable the following to be clearly ascertained:
 - the identity and ABN of the supplier (subparagraph 29-70(1)(c)(i));
 - the identity or ABN of the recipient if the total price of the supply or supplies is at least \$1,000, or such higher amount as the regulations specify (subparagraph 29-70(1)(c)(ii));
 - what is supplied, including the quantity (if applicable) and the price (subparagraph 29-70(1)(c)(iii));
 - the extent to which each supply included on the document is a taxable supply (subparagraph 29-70(1)(c)(iv));
 - the date the document is issued (subparagraph 29-70(1)(c)(v));
 - the amount of GST (if any) payable in relation to each supply included on the document (subparagraph 29-70(1)(c)(vi)); and
 - such other matters as the regulations specify (subparagraph 29-70(1)(c)(viii));^{19A}
- it can be clearly ascertained from the document that the document was intended to be a tax invoice (paragraph 29-70(1)(d)); and
- it sets out the GST branch registration number of the GST branch (if applicable) (subsection 54-50(1)).

3. Paragraph 64

Omit the paragraph; substitute:

64. There is an argument that subsection 153-15(1) not only varies the requirements of subsection 29-70(2), about who can issue the tax invoice, but also varies the requirements set out in subsection 29-70(1) about the information required on a tax invoice, including the issuer's identity and ABN.

64A. However, the Commissioner considers that the better view is that subsection 153-15(1) only varies the requirements of subsection 29-70(2) about who can issue the tax invoice.

^{19A} At the time of issuing this Ruling, the regulations do not specify any other matters for tax invoices.

4. Paragraph 65

Omit the paragraph; substitute:

65. If an agent issues a tax invoice for a supply made on behalf of the principal that contains the agent's identity and ABN, the document would not meet the requirements of subsection 29-70(1). However, the Commissioner has made a determination under subsection 29-10(3) to waive the requirement for the recipient to hold a tax invoice before attributing an input tax credit to a tax period, if the recipient or their agent holds a document that contains the identity and ABN of the supplier's agent, and that otherwise satisfies the requirements of subsection 29-70(1).²¹

5. Paragraph 66

Omit the paragraph; substitute:

66. You may act as an agent for more than one principal in a single dealing with a customer. In addition to supplies you make as an agent on behalf of your principals, you may also make a separate supply on your own account. In these situations, if you issue a single tax invoice that contains your identity and ABN for all of the supplies, the document would not meet the requirements of subsection 29-70(1) for the supplies you made on behalf of the principal. However, where the recipient holds a document that contains the identity and ABN of the agent for the supplier, the total price for all of the taxable supplies, and that otherwise satisfies the requirements of subsection 29-70(1), the determination made by the Commissioner will also apply such that the recipient does not need to hold a tax invoice before attributing their input tax credit entitlement to a tax period.

²¹ A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Under an Agency Relationship) Legislative Instrument 2013.

6. Paragraph 72

Omit the paragraph; substitute:

72. When an insurance policy is supplied by an insurer through an insurance broker who is acting on behalf of the insured (the recipient of the supply), section 153-25 has effect as if the supply were made through the insurance broker acting as an agent of the insurer.²⁸ This means that the insurance broker may issue tax invoices or adjustment notes on behalf of the insurer. The Commissioner has made a determination under subsection 29-10(3) to waive the requirement for a recipient to hold a tax invoice before attributing an input tax credit to a tax period, if the recipient or their agent holds a document that contains the identity and ABN of the insurance broker rather than the issuer, and that otherwise satisfies the requirements of subsection 29-70(1).^{28A}

7. Paragraph 73

Omit 'GST regulation 29-70-02'; substitute 'Subsection 29-70(1)'.

8. Footnote 30

Omit 'GSTR 2000/10'; substitute 'GSTR 2000/10 and Goods and Services Tax Ruling GSTR 2013/1'.

9. Related Rulings/Determinations

Insert: 'GSTR 2013/1'

10. Legislative references

Omit:

- ANTS(GST)A99 Subdiv 29-C
- ANTS(GST)A99 29-70(1)(e)
- ANTS(GST)R99 29-70.01
- ANTS(GST)R99 29-70.01(2)(c)
- ANTS(GST)R99 29-70.01(3)(c)
- ANTS(GST)R99 29-70.02

Insert:

- ANTS(GST)A99 29-70(1)(c)(i)
- ANTS(GST)A99 29-70(1)(c)(ii)
- ANTS(GST)A99 29-70(1)(c)(iii)
- ANTS(GST)A99 29-70(1)(c)(iv)

²⁸ See Goods and Services Tax Ruling GSTR 2000/5 for an explanation of GST for insurance agents and brokers.

^{28A} See *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Under an Agency Relationship) Legislative Instrument 2013*.

- ANTS(GST)A99 29-70(1)(c)(v)
- ANTS(GST)A99 29-70(1)(c)(vi)
- ANTS(GST)A99 29-70(1)(c)(viii)
- ANTS(GST)A99 29-70(1B)

11. Other references

Insert:

- A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions Under an Agency Relationship) Legislative Instrument 2013.

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

Commissioner of Taxation

27 March 2013

ATO references

NO: 1-257A3F5

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ Miscellaneous rules ~~
agency
Goods and Services Tax ~~ Insurance ~~ other