


GSTR 2000/3A - 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

At page 12

Replace entire Schedule with the following:

COMMONWEALTH OF AUSTRALIA

A NEW TAX SYSTEM (GOODS AND SERVICES TAX) ACT 1999

DETERMINATION

Under section 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901* I make the following determination:

Citation

1. This determination is the *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 1) 2000*.

Commencement

2. This determination commences on the date the *A New Tax System (Goods and Services Tax) Act 1999* commences.

Circumstance where the requirement for a tax invoice does not apply

3. The following circumstance is a circumstance of a kind in which the requirement for a tax invoice under subsection 29-10(3) of the Act does not apply:
- (a) a transitional document, and any other document issued by the relevant supplier that relates to the transitional document, is held by a relevant recipient; and
 - (b) the transitional document contains the following information, or, where the relevant recipient holds a transitional document and another document, the documents together contain the following information:
 - (i) the name or business name of the relevant supplier;
 - (ii) the address or ACN of the relevant supplier;
 - (iii) the date on which the document was issued by the relevant supplier;
 - (iv) if the GST payable on the taxable supply is equal to 1/11th of the price - either:
 - (A) the price of the taxable supply, and a statement indicating that the price includes GST; or
 - (B) the amount of GST payable;
 - (v) if the GST payable on the taxable supply is less than 1/11th of the price - the amount of the GST payable.

Definitions

4. (1) The following expressions are defined for the purposes of this determination:
- ACN** (short for "Australian Company Number") is the number given by the Australian Securities and Investments Commission to a company on registration under the *Corporations Law*;
- business name** means a name registered under the relevant State and Territory legislation that provides for the registration of business names;

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relevant recipient, in relation to a creditable acquisition, means:

- (a) where the acquisition is made by an entity - that entity; or
- (b) where the acquisition is made by an entity through an agent of the entity - the agent;

relevant supplier, in relation to a taxable supply, means:

- (a) where the supply is made by an entity (other than a supply of an insurance policy made by an insurer through an insurance broker acting on behalf of the recipient of the supply) - that entity;
- (b) where the supply is of an insurance policy made by an insurer through an insurance broker acting on behalf of the recipient of the supply - the insurance broker;
- (c) where the supply is made by an entity through an agent of the entity - the agent;

the Act means the *A New Tax System (Goods and Services Tax) Act 1999*;

transitional document means a document issued by a relevant supplier before 1 July 2000 in relation to a creditable acquisition made by a relevant recipient on or after 1 July 2000.

(2) Other the expressions in this determination have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated this 14th day of June 2000.

Peter Chochula
Senior Tax Counsel
Goods and Services Tax Program
Delegate of the Commissioner

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Commissioner of Taxation

14 June 2000

ATO references:

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