

GSTR 1999/D10 - Goods and Services Tax: tax invoices

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There is an Erratum notice for this document.
This document has been finalised.



Draft Goods and Services Tax Ruling

Goods and Services Tax: tax invoices

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Preamble

*This document is a draft for industry and professional comment. As such, it represents the preliminary, though considered views of the Australian Taxation Office. This draft may not be relied on by taxation officers, taxpayers and practitioners, as it is not a ruling or advice in terms of section 37 of the **Taxation Administration Act 1953**. When officially released it will be a public ruling for the purposes of section 37 and may be relied upon by any person to whom it applies.*

What this Ruling is about

1. This Ruling sets out the requirements for tax invoices and what is the approved form of a tax invoice under the *A New Tax System (Goods and Services Tax) Act 1999* ('GST Act').
2. This Ruling explains the meaning of 'a taxable supply' for the purpose of determining whether a tax invoice is required.
3. Subsection 29-70(1) allows the Commissioner to treat a particular document as a tax invoice even though it does not otherwise meet the requirements of a tax invoice.¹ This Ruling describes, at paragraphs 21 to 23, those documents that the Commissioner will treat as tax invoices under this provision.
4. This Ruling also describes when you can claim an input tax credit without a tax invoice.
5. Certain terms used in this Ruling are defined or explained in the Definitions section of the Ruling. These terms, when first mentioned elsewhere in the body of the Ruling, will appear in **bold type**.
6. All legislative references in this Ruling are to the GST Act unless otherwise stated.

¹ This is a proposed amendment to subsection 2—70(1) in the A New Tax System (Indirect Tax and Consequential Amendments) Bill 1999. As at 17 December 1999, this Bill is awaiting Royal Assent.

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Date of effect

7. This Ruling, when finalised, will apply on and from 8 July 1999 (the date of Royal Assent to the Goods and Services Tax ('GST') legislation).

Background

8. An **invoice** is a document notifying an obligation to make a payment.² A tax invoice does not have to be an invoice, and does not have to be expressly created for the sole purpose of satisfying the tax invoice requirements. For example, ordinary commercial documents like renewal notices for subscriptions and contracts (such as lease documents) are capable of being tax invoices. In addition, suppliers may choose to modify their existing invoices or receipts so that they will also be tax invoices.

9. To be entitled to claim an **input tax credit for a creditable acquisition** when you are registered for GST, generally you must hold a tax invoice when you lodge your Business Activity Statement ('BAS').³ However, you do not need a tax invoice if:

- the value of the taxable supply is \$50 or less
- you are claiming an input credit for a **creditable importation**;⁴ or
- the Commissioner has determined circumstances in which a tax invoice is not required.

10. A tax invoice for a taxable supply:

- (a) must be issued by the supplier, unless it is a recipient created tax invoice (in which case it must be issued by the recipient); and
- (b) must set out the ABN of the **entity** that issues it; and
- (c) must set out the price for the supply; and
- (d) must contain such other information as the regulations specify; and
- (e) must be in the approved form.⁵

² Section 195-1.

³ Your GST return forms part of your Business Activity Statement.

⁴ The attribution rule in section 29-15 for input tax credits for creditable importations does not require a tax invoice.

⁵ Subsection 29-70(1).

11. Regulation 29-70 of the A New Tax System (Goods and Services Tax) Regulations 1999 ('the GST Regulations') specifies information that a tax invoice (other than a recipient created tax invoice) must contain. Regulation 29-71 of the GST Regulations specifies information that a recipient created tax invoice must contain. We have reproduced these regulations at Appendix A.

12. Section 995-1 defines 'approved form' as having the meaning given by section 995-1 of the ITAA 1997.⁶ It must contain all of the information above and any such further information that the Commissioner requires.

13. There are also special rules that affect tax invoices in relation to certain types of taxable supplies. These are set out in paragraphs 28 to 48.

Ruling

Approved form for tax invoices

14. Apart from the situations outlined below, the Commissioner does not have any additional requirements (other than those set out in the GST Act and GST regulations) for a document to be in the approved form.

15. An invoice in electronic form is a tax invoice if it provides all the information required.

16. We outline below, situations where the Commissioner will consider certain types of documents to be in the approved form.

Insurance renewal, motor vehicle registration, subscription and similar notices

17. In some situations, you issue a document before it is certain that you will make a supply because the document is merely an offer. Examples are insurance renewal notices, motor vehicle registration and subscription notices. Supplies made by subscription include subscriptions to trade magazines, online legal research and subscriptions to professional associations. In these situations, there is no supply until the recipient accepts the offer. In many cases, the recipient accepts the offer by making a payment.

⁶ This amendment is proposed in the A New Tax System (Indirect Tax and Consequential Amendments) Bill 1999. As at 17 December 1999, this Bill is awaiting Royal Assent. The A New Tax System (Pay As You Go) Bill 1999 (as at 17 December 1999, this Bill is awaiting Royal Assent) amends section 995-1 of the ITAA 1997 to include a definition of 'approved form'.

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18. This document is in the approved form for a tax invoice if it satisfies the requirements for a tax invoice and it indicates that it will be a tax invoice when the payment is made. In situations where the offer is accepted by payment, the following or similar statement on the document is sufficient for this purpose:

‘This document will be a tax invoice for GST when you make payment.’

Recipient created tax invoices

19. A recipient created tax invoice is an exception to the requirement that the supplier is obliged to issue the tax invoice.⁷ Paragraphs 20 to 24 outline the tax invoice requirements for recipient created tax invoices in two situations. These are:

- electronic purchasing by the recipient of a supply; and
- set-off that occurs when the recipient also makes a connected supply to the entity that made the initial supply.

Electronic purchasing by recipients of supplies

20. Recipients may arrange and record supplies using electronic purchasing systems. These recipients may fall into one of the classes where the Commissioner proposes to determine that a recipient can create a tax invoice to evidence the supply (see paragraph 9 of GSTR 1999/D5). The comments in paragraphs 21 and 22 below presume that the recipient falls into one of those classes.

21. These systems include ‘evaluated receipt settlement’, ‘purchase without invoice’ and ‘automatic invoicing’. They typically produce a summary document of taxable supplies the recipient receives, that complies with the requirement for a tax invoice, apart from the requirement to describe each thing supplied.⁸ Instead, these systems usually refer to another document that does contain this information.

22. If another readily identifiable document contains this information, the Commissioner will treat the summary document as a recipient created tax invoice provided the summary document also satisfies the other requirements for tax invoices.

⁷ Paragraph 29-70(1)(a).

⁸ Paragraph 29-70(2)(f) of the GST Regulations.

Set-off

23. In certain circumstances, a recipient may issue a document that combines a recipient created tax invoice and a tax invoice issued as a supplier. This occurs where the recipient of a supply also makes a connected supply to the entity that made the initial supply. An example is a supply of sugar by the cane farmer and the supply of services (analysis and testing of sugar) by the mill.

24. Although a tax invoice for both supplies may be combined on the one document, each entity must account for the full amount of GST payable on the supply that it makes. (See paragraphs 16 and 47 to 49 of GSTR 1999/D5 for further details about set-off.)

Low value taxable supplies

25. A supplier does not have to issue a tax invoice and a recipient does not have to hold one to claim an input tax credit if the value of the taxable supply is \$50 or less.⁹ However, you should have some documentary evidence to support all input tax credit claims. For most supplies, a value of \$50 corresponds with a price of \$55.

26. The Commissioner applies this threshold on the basis of the value of the taxable supply as a whole. This means that the requirement to issue and hold a tax invoice applies to a transaction where the total value (excluding GST) of the taxable supply of the items, when added together, exceeds \$50. For example, if the transaction comprises the sale of five items, each with a value of \$20, you need a tax invoice because the total value of the taxable supply exceeds \$50.

Errors on tax invoices

27. If you re-issue a document because you did not meet the requirements for a tax invoice on the original document, the document showing the correct information is the tax invoice.

Special rules that affect tax invoices

28. The GST Act also includes a number of special rules for certain types of taxable supplies that affect tax invoices. We have set these rules out below.

⁹ Subsection 29-80(1).

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Supplies made for a period or on a progressive basis

29. Division 156 provides a special rule for taxable supplies that you make for a period or on a progressive basis and for consideration you provide on a progressive or periodic basis. For the purposes of attributing the GST payable and the input tax credit to a tax period, you should treat each progressive or period component of the supply as a separate supply. Examples of these supplies are insurance cover that is paid monthly, annual subscriptions paid on a monthly basis, commercial leases for a period, and building and construction contracts.

30. As a supplier, you do not have to issue separate tax invoices for each component of the supply. A single document can be a tax invoice for all components of the supply if it satisfies the requirements in subsection 29-70(1), and it shows the price of each component of the supply. For example, a lease agreement for an item of equipment may show the price as \$900 a month. This agreement is a tax invoice for all the months if it also satisfies the requirements of subsection 29-70(1).

31. If the price is not the same for every component of the taxable supply, you may attach a schedule to the agreement that shows the price for each component. The agreement and the schedule together satisfy the requirements for a tax invoice.

Variations to the price

32. To be a tax invoice, a document must show the price of the taxable supply. However, a document for a taxable supply to which Division 156 applies may not show the price of all components of the supply. For example, a lease agreement may be for a fixed monthly payment for twelve months, and this amount may be adjusted by the Consumer Price Index for the following twelve months. This document satisfies the requirements of a tax invoice only for those components of the supply for which the price is shown. The lessee must hold a tax invoice for the second twelve months that shows the new price after the adjustment for the Consumer Price Index.

Reimbursements

33. Division 111 has special rules to cover the situation where you reimburse an employee, an officer of a company or a partner for an expense they incur for an acquisition directly related to that position.

34. Providing the requirements of the Division are met, the reimbursement is treated as consideration for an acquisition you make

from that person.¹⁰ You may claim the input tax credit for a creditable acquisition if you hold the tax invoice that was issued to the person you reimbursed.¹¹ This is so even though the tax invoice identifies that person and not you as the recipient of the taxable supply.

Pre-establishment costs of a company

35. In the circumstances set out in Division 60, a company may claim an input tax credit for creditable acquisitions made before it comes into existence. The acquisition must be made by an entity that becomes a member, officer or employee of the company.¹²

36. The company must hold a copy of the tax invoice that is held by the member, officer or employee when attributing the input tax credit in the BAS for a particular tax period.¹³

GST groups

37. If you are a member of a GST group, the representative member of your group is liable for the GST payable on the taxable supplies that you make.¹⁴

38. Even though the special rule in Division 48 makes the representative member liable to pay the GST, you are the entity that makes the taxable supply. As such, you must issue a tax invoice for the taxable supply when requested by the recipient. The tax invoice must include your details, and not the details of the representative member of your group.

GST branches

39. If you are a parent entity with a separately registered GST branch, you may make some supplies through that branch. When you register a GST branch, the Commissioner will notify you of the GST branch registration number.¹⁵

40. If you issue a tax invoice, including a recipient created tax invoice, for a taxable supply made through a GST branch, it must also show the GST branch registration number.¹⁶

¹⁰ Subsection 111-5(1).

¹¹ Section 111-15.

¹² Subsection 60-15(1).

¹³ Subsection 60-25(2).

¹⁴ Subsection 48-40(1).

¹⁵ Section 54-15.

¹⁶ Paragraph 54-50(1)(a).

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41. You must also issue tax invoices for taxable supplies that are made between your branches and between you and your branches (see paragraph 63).

Agents

42. Division 153 of the GST Act contains special rules about tax invoices and agents. They reflect the position at common law that a supply or acquisition your agent makes on your behalf is no different from a supply or acquisition that you make yourself.

43. These rules enable you to comply with the attribution rules about tax invoices in Division 29 when you make a taxable supply or a creditable acquisition through an agent. They permit you to claim an input tax credit for a creditable acquisition you make through your agent, providing you or your agent holds a tax invoice for the acquisition. Similarly, you satisfy your obligation to issue a tax invoice for a taxable supply you make through an agent if it is issued by either you or your agent.

Creditable acquisitions made through an agent

44. Under the basic attribution rules, attribution of an input tax credit for a creditable acquisition you make depends on you holding a tax invoice when you lodge your BAS.¹⁷ The effect of subsection 153-5(1) is that you satisfy this requirement if either you or your agent holds a tax invoice for the supply.

45. If a tax invoice is for a total amount of \$1,000 or more, it must show the name of the recipient and either the recipient's ABN or address.¹⁸ However, if your agent holds the tax invoice, it satisfies the requirements of the GST Act and the GST Regulations if it shows the agent's name, and ABN or address. These details are not required if the total amount of the tax invoice is less than \$1,000.

Taxable supplies made through an agent

46. If you make a taxable supply, subsection 29-70(2) requires you to issue a tax invoice within 28 days after the recipient of the supply requests one. The effect of subsection 153-15(3) is that you satisfy this obligation if either you or your agent issues the tax invoice for the supply. The document satisfies the requirements of the GST Act and the GST Regulations if the agent issues a tax invoice setting out the agent's ABN and name, instead of your ABN and name.

¹⁷ Subsection 29-10(3).

¹⁸ Paragraphs 29-70(2)(d) and (e) of the GST Regulations.

Multiple supplies

47. There may be situations where (in a single dealing with a customer) you act as an agent for more than one principal or, in addition to any supplies you make as an agent, you also make a supply on your own account.

48. In this situation, you may issue the one tax invoice that shows your details for all the supplies that you make. You do not have to show the principal's details on the tax invoice.

Circumstances in which a tax invoice is not required

49. Under subsection 29-10(3), the Commissioner may also determine circumstances in which you may claim an input tax credit without a tax invoice. The Commissioner proposes to make a determination in the following three circumstances.

Documents issued before 1 July 2000 for supplies made on or after that date

50. Draft Ruling GSTR 1999/D2 deals with the situation where a document is issued before 1 July 2000, for a taxable supply made on or after that date. The draft Ruling proposes that the recipient of the supply may claim an input tax credit if the recipient holds a document that satisfies the requirements set out in that Ruling.

'Reverse charges' on offshore intangible supplies

51. If you acquire something that is a supply (other than goods or real property) that is not connected with Australia, you may be liable to pay GST on the supply if it is taxable under section 84-5. The supply is taxable if:

- you acquire the thing supplied solely or partly for an enterprise that you carry on in Australia;
- you do not acquire the thing solely for a creditable purpose;
- the supply is for consideration; and
- you are registered or required to be registered.

However, the supply is not taxable to the extent that it is GST-free or input taxed.

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52. If you acquire something for which you must pay GST under section 84-10 (and the acquisition is partly for a creditable purpose), you will be able to claim an input tax credit for that part of the acquisition that is creditable.¹⁹

53. The Commissioner proposes to determine that if your entitlement to an input tax credit relates to a taxable supply for which you were liable to pay GST under Division 84, you do not have to hold a tax invoice.

Special circumstances that may arise from time to time

54. There may be special circumstances that exist when the Commissioner may exercise the discretion in subsection 29-10(3) in relation to a particular entity, or class of entities. For example, the Commissioner may exercise this discretion in writing when a natural disaster has occurred.

Requirement to keep a copy of a tax invoice

55. If you issue a tax invoice for a taxable supply that you make, you do not have to keep a copy. However, keeping a copy would be one way of showing that you complied with the requirement to issue a tax invoice.

Explanations (this forms part of the Ruling)

When you can claim an input tax credit

56. You must wait until you receive a tax invoice before you can claim an input tax credit in your BAS.

Example

57. Joe accounts for GST on a cash basis. He paid a carpenter \$3,300 (including \$300 GST) on 28 September 2000 to extend his poultry sheds. He asked the carpenter for a tax invoice so that he could claim the input tax credit on his BAS for the September quarter tax period.

58. However, because he still had not received it by 20 October when he lodged his BAS, he couldn't claim the credit in that tax period. The carpenter provided the tax invoice on 25 October. Joe can claim the credit in the December quarter tax period.

¹⁹ Section 11-30.

Requirements for tax invoices

59. If you make a taxable supply, you must issue a tax invoice within 28 days of a request by the recipient of the supply.²⁰ For this reason, you might choose to issue all your invoices in a form that satisfies the requirements for a GST tax invoice. If you fail to issue a tax invoice as required, you may be liable to a penalty under sections 44 and 46 of the *Tax Administration Act 1953*.

60. You must not issue a tax invoice for a taxable supply that you make if the recipient issues a recipient created tax invoice. Draft Ruling GSTR 1999/D5, which issued on 22 December 1999, sets out the circumstances in which the recipient of a supply may issue a tax invoice.

Information requirements in the GST Act

61. The GST Act requires that a tax invoice for a taxable supply must:²¹

- be issued by the supplier (except if the Commissioner determines that the tax invoice can be issued by the recipient);
- set out the Australian Business Number (ABN) of the entity that issues it;
- set out the price for the taxable supply;
- contain such other information as the regulations specify;
- be in the approved form; and
- set out the GST branch registration number of a GST branch (if applicable).

Information requirements in the GST Regulations

62. The GST Regulations²² contain other requirements for information that must be included in tax invoices. We have attached the relevant regulations to this Ruling as Appendix A.

²⁰ Subsection 29-70(2).

²¹ Subsection 29-70(1) and section 54-50.

²² Regulations 29-70 and 29-71.

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Tax invoices for supplies between branches

63. If you register any of your branches as a GST branch, you must calculate an additional **net amount** for each GST branch. Any transfers to this branch from you or any of the other branches are treated as acquisitions when calculating the additional net amount for this branch. If they are creditable acquisitions, you must hold a tax invoice for the input tax credits that you claim as part of the additional net amount. The tax invoice must show the GST branch registration number of the branch concerned.

Definitions

64. The following terms are defined for the purposes of this ruling. Terms with asterisks are defined in section 195-1 of the GST Act:

Entity

65. Entity means any of the following:

- (a) an *individual;
- (b) a body corporate;
- (c) a corporation sole;
- (d) a body politic;
- (e) a *partnership;
- (f) any other unincorporated association or body of persons;
- (g) a trust;
- (h) a *superannuation fund.²³

Invoice

66. Invoice means a document notifying an obligation to make a payment.²⁴

Input tax credits

67. You are entitled to an input tax credit for any *creditable acquisition or *creditable importation that you make.²⁵

²³ Subsection 184-1(1).

²⁴ Section 195-1.

²⁵ Sections 11-20 and 15-15.

Creditable acquisition

68. You make a creditable acquisition if:
- (a) you acquire anything solely or partly for a *creditable purpose; and
 - (b) the supply of the thing to you is a *taxable supply; and
 - (c) you provide, or are liable to provide, *consideration for the supply; and
 - (d) you are *registered, or *required to be registered.²⁶

Creditable importation

69. You make a creditable importation if:
- (a) you import goods solely or partly for a *creditable purpose; and
 - (b) the importation is a *taxable importation; and
 - (c) you are *registered, or *required to be registered.²⁷

Creditable purpose

70. You acquire a thing for a creditable purpose to the extent that you acquire it in *carrying on your *enterprise. However, you do not acquire the thing for a creditable purpose to the extent that:

- (a) the acquisition relates to making supplies that would be *input taxed; or
- (b) the acquisition is of a private or domestic nature.²⁸

71. You import goods for a creditable purpose to the extent that you import the goods in *carrying on your *enterprise. However, you do not import the goods for a creditable purpose to the extent that:

- (a) the importation relates to making supplies that would be *input taxed; or
- (b) the importation is of a private or domestic nature.²⁹

²⁶ Section 11-5.

²⁷ Section 15-5.

²⁸ Subsections 11-15(1) and (2).

²⁹ Subsections 15-10(1) and (2).

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Net amount

72. Your net amount is the difference between your total GST payable and your total input tax credits for a tax period.³⁰ It can be increased or decreased by adjustments arising in the same tax period. You include your net amount for a tax period in your BAS.

APPENDIX A

Regulation 29-70 specifies information that must be contained in a tax invoice other than a recipient created tax invoice. This regulation is as follows:

- (1) For the purposes of paragraph 29-70 (1)(d) of the Act, this regulation sets out the information that a tax invoice (other than a recipient created tax invoice) is to contain.
Note. In addition to the information required by this regulation to be set out in a tax invoice for a taxable supply, a tax invoice must also set out the ABN of the entity that issues it and the price for the taxable supply — see paras 29-70(1)(b) and (c) of the Act.
- (2) If the total amount, including GST, payable for the supply or supplies to which the tax invoice relates is \$1,000 or more, the tax invoice must contain the following information:
 - (a) the words ‘tax invoice’ stated prominently;
 - (b) the date of issue of the tax invoice;
 - (c) the name of the supplier;
 - (d) the name of the recipient;
 - (e) the address or the ABN of the recipient;
 - (f) a brief description of each thing supplied;
 - (g) for each description — the quantity of the goods or the extent of the services supplied.
- (3) If the total amount, including GST, payable for the supply or supplies to which the tax invoice relates is less than \$1,000, the tax invoice must contain the following information:
 - (a) the words ‘tax invoice’ stated prominently;
 - (b) the date of issue of the tax invoice;
 - (c) the name of the supplier;

³⁰ Section 17-5.

- (d) a brief description of each thing supplied.
- (4) If the tax invoice is for 1 or more taxable supplies only, and the amount of GST payable on the supply or supplies is exactly 1/11th of the total price for the supply or supplies, the tax invoice must contain:
- (a) a statement to the effect that the total amount payable includes GST for the supply or supplies; or
 - (b) the total amount of GST payable.
- (5) If the tax invoice is for 1 or more taxable supplies only, and the amount of GST payable on the supply or supplies is less than 1/11th of the total price for the supply or supplies, the tax invoice must contain the following information:
- (a) the amount, excluding GST, payable for the taxable supply or supplies;
 - (b) the amount of GST payable on the taxable supply or supplies.
- (6) If the tax invoice is for 1 or more taxable supplies and any of the following supplies:
- (a) a supply that is GST-free or input taxed;
 - (b) a supply that was made before 1 July 2000 — the tax invoice must:
 - (c) clearly identify each taxable supply; and
 - (d) contain the following information:
 - (i) the total amount of GST payable;
 - (ii) the total amount payable.
- (7) If the total amount of GST payable for the taxable supply or supplies to which the tax invoice relates is an amount that includes a fraction of a cent, the amount is to be rounded down to the nearest whole cent.

Regulation 29-71 specifies information that must be contained in a recipient created invoice. This regulation is as follows:

- (1) For the purposes of paragraph 29-70 (1) (d) of the Act, a recipient created tax invoice is to contain the following information:
- (a) the words 'recipient created tax invoice' stated prominently;

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- (b) the information stated in paragraphs (b) to (g) of subregulation 29-70 (2);
- (c) the ABN of the supplier.
- (2) If the recipient created tax invoice is for 1 or more taxable supplies only, the tax invoice must also contain:
 - (a) a statement to the effect that the total amount payable includes GST for the supply or supplies; or
 - (b) the following information:
 - (a) the total amount of GST payable;
 - (b) a statement to the effect that the GST shown is payable by the supplier.
- (3) If the recipient created tax invoice is for 1 or more taxable supplies and any of the following supplies:
 - (a) a supply that is GST-free or input taxed;
 - (b) a supply that was made before 1 July 2000 —
 - (c) the tax invoice must also:
 - (d) clearly identify each taxable supply; and
 - (e) contain the following information:
 - (i) the total amount of GST payable;
 - (ii) the total amount payable;
 - (iii) a statement to the effect that the GST shown is payable by the supplier.
- (4) If the total amount of GST payable for the taxable supply or supplies to which the recipient created tax invoice relates is an amount that includes a fraction of a cent, the amount is to be rounded down to the nearest whole cent.

Detailed contents list

73. Below is a detailed contents list for this draft Ruling:

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Your comments

74. If you wish to comment on this draft Ruling, please send your comments promptly by **18 February 2000** to:

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Commissioner of Taxation

22 December 1999

- Previous draft:*
- ANTS(GST)A 29-70(2)(e)
 - ANTS(GST)A 29-80(1)
- Not previously issued in draft form.
- ANTS(GST)A Div 48
- Related Rulings/Determinations:*
- ANTS(GST)A 48-40(1)
 - ANTS(GST)A 54-15
 - ANTS(GST)A 54-50
 - ANTS(GST)A 54-50(1)(a)
- Subject references:*
- agents
 - Goods and Services Tax
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- Legislative references:*
- ANTS(GST)A 11-5
 - ANTS(GST)A 11-15(1)
 - ANTS(GST)A 11-15(2)
 - ANTS(GST)A 11-20
 - ANTS(GST)A 11-30
 - ANTS(GST)A 15-5
 - ANTS(GST)A 15-10(1)
 - ANTS(GST)A 15-10(2)
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 - ANTS(GST)A Div 29
 - ANTS(GST)A 29-10(3)
 - ANTS(GST)A 29-15
 - ANTS(GST)A 29-70(1)
 - ANTS(GST)A 29-70(1)(a)
 - ANTS(GST)A 29-70(1)(b)
 - ANTS(GST)A 29-70(1)(c)
 - ANTS(GST)A 29-70(1)(d)
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