GSTR 2000/17W - Goods and services tax: tax invoices

This cover sheet is provided for information only. It does not form part of *GSTR 2000/17W - Goods and services tax: tax invoices*

This Ruling has been replaced by GSTR 2011/D1

This document has changed over time. This is a consolidated version of the ruling which was published on *25 May 2011*

Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: tax invoices

Goods and Services Tax Ruling GSTR 2000/17 is withdrawn with effect from today.

1. GSTR 2000/17 explains 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* and regulations 29-70.01 and 29-70.02 of the A New Tax System (Goods and Services Tax) Regulations 1999 (GST Regulations). It also describes certain documents that the Commissioner will treat as a tax invoice under that provision and the additional requirements for the approved form of a tax invoice. The Ruling also explains how the low value transactions threshold under subsection 29-80(1) applies such that a tax invoice is not required and includes the Commissioner's determination under subsection 29-10(3) of the circumstance in which a recipient may claim an input tax credit without a tax invoice.

2. This Ruling is withdrawn as the prior list of information requirements for a document to be a tax invoice in subsection 29-70(1) and regulations 29-70.01 and 29-70.02 of the GST Regulations have been repealed and replaced. Schedule 3 of the *Tax Laws Amendment (2010 GST Administration Measure No. 2) Act 2010* replaces the prior prescriptive list of requirements with equivalent but more flexible principles..

3. This Ruling is replaced by GSTR 2011/D1 which issues today. It explains the minimum information requirements for a document to satisfy the tax invoice requirements (including for acquisitions by members of a GST group) following the legislative amendments. It also explains when a recipient can rely on other documents to satisfy the tax invoice requirements if the purported tax invoice document contains errors. It describes the guiding principles the Commissioner will have regard to in exercising the discretion to treat a document as a tax invoice even though it does not meet all of the requirements. It also outlines the circumstances in which a tax invoice is not required to be issued by the supplier or held by the recipient to claim an input tax credit.

4. As GSTR 2011/D1 maintains the same outcomes as GSTR 2000/17, a document that satisfies the requirements as a tax invoice will continue to be considered as a tax invoice under GSTR 2011/D1.

Commissioner of Taxation
25 May 2011

ATO references

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