


# ***GSTR 2000/26A3 - Addendum - Goods and services tax: corporate card statements - entitlement to an input tax credit without a tax invoice***

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## Addendum

### Goods and Services Tax Ruling

#### Goods and services tax: corporate card statements – entitlement to an input tax credit without a tax invoice

This Addendum amends Goods and Services Tax Ruling GSTR 2000/26 to reflect the changes to the law made by the *Tax Laws Amendment (2010 GST Administration Measure No. 2) Act 2010* and the repeal of regulations 29.70.01 and 29.70.02 to the A New Tax System (Goods and Services Tax) Regulations 1999 by the A New Tax System (Goods and Services Tax) Amendment Regulations 2010 (No. 1) (206 of 2010).

#### **GSTR 2000/26 is amended as follows:**

##### **1. Paragraph 7**

- (a) Omit 'our' in the first sentence of Note 2; substitute 'the Commissioner's'.
- (b) Omit the second sentence of Note 2.
- (c) Insert:

**Note 3:** The Addendum to this Ruling that issued on 25 January 2012 explains the Commissioner's view of the law as it applied from 1 July 2010.

##### **2. Paragraph 13**

Omit the paragraph and footnotes; substitute:

13. The GST Act requires that a tax invoice must comply with the following requirements:<sup>11</sup>
  - be issued by the supplier of the supply or supplies to which the document relates, unless it is a recipient created tax invoice (in which case it is issued by the recipient);
  - be in the approved form;
  - contain enough information to enable the following to be clearly ascertained:
    - the identity and ABN of the supplier;

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<sup>11</sup> Subsection 29-70(1).

- 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;
- what is supplied, including the quantity (if applicable) and the price;
- the extent to which each supply included on the document is a taxable supply;
- the date the document is issued;
- the amount of GST (if any) payable in relation to each supply included on the document; and
- such other matters as the regulations specify;<sup>12</sup>
- it can be clearly ascertainable from the document that the document was intended to be a tax invoice or if it was issued by the recipient, a recipient created tax invoice.

If the recipient is a member of a GST group, section 48-57 may relax the requirements relating to the recipient's identity.

### 3. Paragraph 82

Omit the paragraph; substitute:

82. 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, unless it is a recipient created tax invoice (in which case it is issued by the recipient);
- it is in the approved form;
- it contains enough information to enable the following to be clearly ascertained:
  - the identity and ABN of the supplier;
  - 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;
  - what is supplied, including the quantity (if applicable) and the price;
  - the extent to which each supply included on the document is a taxable supply;

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<sup>12</sup> Currently the regulations do not specify any other matters.

- the date the document is issued;
- the amount of GST (if any) payable in relation to each supply included on the document; and
- such other matters as the regulations specify;
- it can be clearly ascertained from the document that the document was intended to be a tax invoice, or if it was issued by the recipient, a recipient created tax invoice.

If the recipient is a member of a GST group, section 48-57 may relax the requirements relating to the recipient's identity.

A tax invoice must also satisfy the requirements of section 54-50, if applicable.

#### **4. Legislative references**

Insert:

- ANTS(GST)A99 48-57
- ANTS(GST)A99 54-50

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

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#### **Commissioner of Taxation**

25 January 2012

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##### ATO references

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