ITEM 1:
Issuance of invoice before effective date for supply made on or after effective date.

i) No invoice with indication of GST can be issued before the implementation date. (sec.183(1) Goods and Service Tax Act 2014 (GSTA 2014)

ii) The supplier has to account for output tax on the supply made on or after 1/4/2015 even though invoice is issued or payment is received before 1/4/2015. The payment received and invoice issued is taken to have been received or issued on 1/4/2015 (sec 183 GSTA 2014)

iii) The value on the payment received or invoice issued shall be deemed to be inclusive of GST

iv) Claiming of input tax. After 1/4/15, a GST registered person can claim input tax based on the invoice issued before 1/4/15 as long as the GST ID number of the supplier is stated on the invoice.