

COMMONWEALTH OF AUSTRALIA

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

**DETERMINATION**

Under subsection 29-25(1) 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, being satisfied under paragraph 29-25(2)(d) of the Act that it is necessary to prevent the provisions of Division 29 and Chapter 4 applying in a way that is inappropriate in circumstances involving a supply or acquisition occurring before the supplier or recipient knows it has occurred:

**Citation**

1. This Determination is the *A New Tax System (Goods and Services Tax) (Particular Attribution Rules for Supplies and Acquisitions made through Agents) Determination (No. 1) 2000*.

**Commencement**

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

***Particular attribution rules for GST payable on taxable supplies made through an agent occurring before the supplier knows it has occurred.***

3. (1) The GST payable by you on a taxable supply that you make through an agent upon whom you have to rely for information about the supply to attribute GST payable on the supply, is attributable to the earlier of:
  - (a) the tax period in which you, the principal, become aware that any of the consideration has been received; or
  - (b) the tax period in which you, the principal, become aware that an invoice has been issued relating to the supply.
- (2) However, if you account on a cash basis, then:
  - (a) if, in a tax period, you, the principal, become aware that all of the consideration has been received for a taxable supply – the GST payable on the supply is attributable to that tax period; or
  - (b) if, in a tax period, you, the principal, become aware that part of the consideration has been received for a taxable supply – the GST payable on the supply is attributable to that tax period, but only to the extent of the consideration that you, the principal, become aware has been received, or
  - (c) if, in a tax period, you, the principal, are not aware that any of the consideration has been received for a taxable supply - none of the GST payable on the supply is attributable to that tax period.

.....  
Initials  
.....  
Date

***Particular attribution rules for input tax credits that arise on creditable acquisitions made through an agent before the recipient knows it has occurred***

4. (1) The input tax credit to which you are entitled for a creditable acquisition that you make through an agent upon whom you have to rely for information about the acquisition to attribute input tax credits to which you are entitled for a creditable acquisition, is attributable to the earlier of:
  - (a) the tax period in which you, the principal, become aware that any of the consideration has been provided; or
  - (b) the tax period in which you, the principal, become aware that an invoice has been issued relating to the acquisition.
- (2) However, if you account on a cash basis, then:
  - (a) if, in a tax period, you, the principal, become aware that you have provided all of the consideration for a creditable acquisition – the input tax credit for the acquisition is attributable to that tax period; or
  - (b) if, in a tax period, you, the principal, become aware that you have provided part of the consideration – the input tax credit for the acquisition is attributable to that tax period, but only to the extent of the consideration that you, the principal, are aware you have provided in that tax period, or
  - (c) if, in a tax period, you, the principal, are not aware that you have provided any of the consideration, none of the input tax credit for the acquisition is attributable to that tax period.

***Particular attribution rules for Adjustments***

5. (1) An adjustment you have in relation to a supply or acquisition made through an agent upon whom you have to rely for information to attribute the adjustment, is attributable to the tax period in which you, the principal, become aware of the adjustment.
- (2) However, if you account on a cash basis, and the adjustment arises from an adjustment event as a result of which you are liable to provide consideration, then:
  - (a) if, in a tax period, you, the principal, become aware that you have provided *all* the consideration – the adjustment is attributable to that tax period; or
  - (b) if, in a tax period, you, the principal, become aware that you have provided *part* of the consideration – the adjustment is attributable to that tax period, but only to the extent of the consideration that you, the principal, are aware you have provided in that tax period; or

.....  
Initials  
.....  
Date

- (c) if, in a tax period, you, the principal, are not aware that any of the consideration has been provided – none of the adjustment is attributable to that tax period.
- 6. To avoid doubt, this Determination is not intended to override subsection 29-10(3), subsection 29-20(3), Division 57, Division 153 or Division 156 of the Act.

***Definitions***

- 7. (1) The following expression is defined for the purposes of this Determination:

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

- (2) Other expressions in this Determination have the same meaning as in the Act.

Signed this day of June 2000

Signed by Marilyn Knight  
Senior Tax Counsel  
Goods and Services Tax Program  
Delegate of the Commissioner

.....  
Initials  
.....  
Date