DETERMINATION

AS THE OFFICER TO WHOM RELEVANT POWER HAS BEEN

DELEGATED BY THE COMMISSIONER OF TAXATION, I

HEREBY DETERMINE THAT FOR THE PURPOSES OF SECTION 9

OF THE A NEW TAX SYSTEM (GOODS AND SERVICES TAX

TRANSITION) ACT 1999 THE APPLICABLE DATE IS 1 NOVEMBER
1999.

Section 9 of that Act provides that the Commissioner determine a date from which Parts 2-5 and 4-5 of the A New Tax System (Goods and Services Tax) Act 1999 and any other provisions of the GST law so far as they relate to registration apply. By this determination Part 2-5 and Part 4-5 of the GST Act apply on and after 1 November 1999.

Dated this twenty-seventh day of October 1999

Signed by Lawrie Hill (Assistant Commissioner of Taxation, Goods and Services Tax Program, Brisbane CBD)