



# **A New Tax System (Goods and Services Tax) (Average Input Tax Credit Fraction) Determination 2010<sup>1</sup>**

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

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I, NICK SHERRY, Assistant Treasurer, make this Determination under subsection 79-100 (3) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 24 March 2010

NICK SHERRY  
Assistant Treasurer

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**1 Name of Determination**

This Determination is the *A New Tax System (Goods and Services Tax) (Average Input Tax Credit Fraction) Determination 2010*.

**2 Commencement**

This Determination commences on 1 July 2010.

**3 Average input tax credit fraction**

For subsection 79-100 (3) of the *A New Tax System (Goods and Services Tax) Act 1999*, the new fraction for the compulsory third party scheme mentioned below is to be the average input tax credit fraction for the scheme for the financial year that begins on 1 July 2010.

<b>Compulsory third party scheme</b>	<b>Average input tax credit fraction</b>
Compensation scheme for victims of motor accidents under the <i>Motor Accidents Act 1988</i> (NSW) and the <i>Motor Accidents Compensation Act 1999</i> (NSW)	32/100

*Note* For State and Territory schemes that are not mentioned in this Determination, readers should consult the following:

- (a) section 79-100 of the *A New Tax System (Goods and Services Tax) Act 1999*;
- (b) the *A New Tax System (Goods and Services Tax) (Business Vehicle Use Fraction) Determination 2003*;
- (c) the *A New Tax System (Goods and Services Tax) (Average Input Tax Credit Fraction) Determination 2007*.

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**Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.frli.gov.au>.