



Australian Government

Australian Taxation Office

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## Legislative Instrument

# Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No. 30) 2015

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I, James O'Halloran, Deputy Commissioner of Taxation, make this determination under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999*.

**James O'Halloran**  
Deputy Commissioner of Taxation

Dated: 15 September 2015

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### Name of Determination

1. This determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No.30) 2015*

### Commencement

2. This determination commences on the day after registration.

### Repeal of previous instrument

3. The following determination is repealed on the commencement of this determination:

- *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No.3) 2001 – Direct Entry Services* (the previous instrument) - F2005B01872, registered on 26/07/2005 is repealed on the commencement of this determination.

### Determination (Who is covered by this Determination)

4. This determination applies to:

- an entity that was previously determined in the previous instrument that it will not be required to hold a tax invoice for a creditable acquisition of Direct Entry Services in order to attribute an input tax credit on the acquisition to a tax period; or
- an entity that was not determined in the previous instrument, provided it satisfies all the requirements of this instrument.

### Circumstance where the requirement for a tax invoice does not apply

5. The circumstance set out in the following paragraphs is the circumstance of a kind in which the requirement for a tax invoice under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* does not apply.

6. An entity will not be required to hold a tax invoice for a creditable acquisition of Direct Entry Services in order to attribute an input tax credit on the acquisition to a tax period, provided that at the time the entity gives its GST return/Business Activity Statement ("BAS") for the tax period to the Commissioner the following requirements are satisfied:

- (a) the entity is in receipt of a statement from their Australian ADI (Authorised Deposit-Taking Institution) that includes the details outlined in clause 5; and
- (b) the entity is not in receipt of a tax invoice in respect of that Direct Entry Service.

7. In accordance with clause 4(a), the Statement from the entity's Australian ADI must include the following details;

- (a) the entity's name;
- (b) the entity's ABN or address;
- (c) for each acquisition of Direct Entry Services for which the entity may claim an input tax credit the statement has:
  - (i) the date the entity purchased the acquisition;
  - (ii) the supplier's name (in this instance the standard three letter code identifier used within the Australian ADI industry to identify Australian ADIs is acceptable);
  - (iii) the supplier's ABN or Branch Registration Number (BRN) whichever is applicable;
  - (iv) the description "DE Fee", being the description of the acquisition;
  - (v) the amount of GST paid, (where this information cannot be supplied, the description "GST Inc" will be sufficient)
  - (vi) the total amount paid.

### **Situation where a tax invoice is still required**

8. The entity will still need to obtain a tax invoice before attributing an input tax credit to a tax period for a supply of Direct Entry Services where there is an error on the statement in relation to the supply.

### **Attribution of Input Tax credits**

9. Where an entity complies with the requirements listed in clause 5, an input tax credit will be attributable to the tax period in which they hold the statement mentioned in clause 5(a).

### **Definitions**

10. The following expressions are defined for the purposes of this determination:

**Australian ADI** has the meaning given by section 9 of the Corporations Law;

**Direct Entry Services** means the processing of an entity's direct credit and direct debit files by an Australian ADI

11. Other expressions in this determination have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.