



Legislative Instrument

Goods and Services Tax: Telecommunication Supplies Determination (No. 38) 2015

I, James O'Halloran, Deputy Commissioner of Taxation, make this determination under subsection 85-5(2) of the *A New Tax System (Goods and Services Tax) Act 1999*.

James O'Halloran
Deputy Commissioner of Taxation

Dated: 15 September 2015

1. Name of Determination

This determination is the *A New Tax System (Goods and Services Tax) Act 1999 Telecommunication Supplies Determination (No. 38) 2015*.

2. Commencement

This determination commences on the day after registration.

3. Repeal of previous instrument

The following determination is repealed on the commencement of this determination:

- *A New Tax System (Goods and Services Tax) Act 1999 Telecommunication Supplies Determination (No. 1) 2000* (the previous instrument) - F2005B01876, registered on 21/07/2005 is repealed on the commencement of this determination.

4. Determination (Who is covered by this Determination)

- (1) This determination applies to an entity that makes telecommunication supplies through an enterprise that is not carried on in the indirect tax zone.
- (2) Although this determination only affects the application of Division 85 of the GST Act and not other provisions, in particular the connected with the indirect tax zone rules in Division 9, it has flow-on effects for other provisions. For example, as a result of this determination, Division 84, which is about certain offshore supplies not connected with the indirect tax zone, may apply to a supply that would be *connected with the indirect tax zone* were it not for this determination.

5. Classes of supplies on which it is not administratively feasible to collect GST

Collection of GST on a *telecommunication supply* that the supplier makes through an enterprise that is not carried on in the indirect tax zone is not administratively feasible where either of the following paragraphs is satisfied:

- (a) the recipient of the supply is a telecommunications provider; or
- (b) the supplier is not registered for GST.

6. Definitions

For the purposes of this determination:

telecommunications provider means an entity that makes telecommunication supplies available to the public for a fee.

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