



Australian Government

Australian Taxation Office

Legislative Instrument

Goods and Services Tax: (Particular Attribution Rules for Supplies and Acquisitions made through Agents) Determination 2017

I, Timothy Dyce, Deputy Commissioner of Taxation, make this determination under subsection 29-25(1) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act);

Signed by Timothy Dyce

Deputy Commissioner of Taxation

Dated: 28/03/2017

1. Name of determination

This determination is the *Goods and Services Tax: (Particular Attribution Rules for Supplies and Acquisitions made through Agents) Determination 2017*.

2. Commencement

This determination commences on the day after its registration on the Federal Register of Legislation.

3. Repeal of previous determination

This determination repeals and replaces determination *A New Tax System (Goods and Services Tax) (Particular Attribution Rules for Supplies and Acquisitions made through Agents) Determination (No. 1) 2000 - F2006B11596* (previous determination), registered on 17 November 2006.

4. Application

This determination applies to entities that make taxable supplies or creditable acquisitions through an agent and are reliant upon that agent for information to enable them to attribute their GST payable or input tax credit entitlement. The determination also applies to adjustments to those taxable supplies and creditable acquisitions.

The determination is substantially the same as the previous determination that it replaces. An entity that satisfied the requirements of the previous determination and that makes taxable supplies or creditable acquisitions through an agent and is reliant upon that agent for information to enable them to attribute their GST payable or input tax credit entitlement will satisfy the requirements of the determination.

5. Particular attribution rules for GST payable on taxable supplies you make through an agent before you know the supplies have occurred

(1) The GST payable by you on a taxable supply that you make through an agent upon whom you have to rely for information to enable you to attribute GST payable 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.

6. Particular attribution rules for input tax credits that arise on creditable acquisitions that you make through an agent before you know the acquisitions have occurred

- (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 to enable you to attribute the input tax credit 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.

7. Particular attribution rules for Adjustments

- (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
- (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.

8. No intention to over-ride other provisions

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 GST Act.

9. Definitions

Expressions in this Determination have the same meaning as in the GST Act.