



## Legislative Instrument

# Goods and Services Tax: Accounting on a cash basis Determination 2017– Industrial Trade Unions

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I, Timothy Dyce, Deputy Commissioner of Taxation, make this determination under paragraph 29-40(1)(c) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

### **Timothy Dyce**

Deputy Commissioner of Taxation

Dated: 12/04/2017

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### **1. Name of determination**

This determination is the *Goods and Services Tax: Accounting on a cash basis Determination 2017 – Industrial Trade Unions*.

### **2. Commencement**

This determination commences on 1 April 2017.

### **3. Repeal of previous determination**

This determination replaces determination *A New Tax System (Goods and Services Tax) Act 1999 Accounting on a cash basis Determination – Industrial Trade Unions - F2006B11576* (previous determination), registered on 14 November 2006. The previous determination is repealed from 1 April 2017.

### **4. Application**

This determination applies to an **industrial trade union** that satisfies the requirements of this determination.

This determination is substantially the same as the determination it replaces. An entity that satisfied the requirements of the previous determination and that is an **industrial trade union** will satisfy the requirements of this determination.

### **5. Choosing to account on a cash basis**

The Commissioner has determined that **industrial trade unions** are enterprises of a kind for which a choice to account on a cash basis may be made under section 29-40 of the GST Act.

## 6. Definitions

The following expression is defined for the purposes of this determination:

**industrial trade union** means a trade union registered under an Australian law.

Other expressions in this determination have the same meaning as in the GST Act.