



A New Tax System (Goods and Services Tax): Waiver of Tax Invoice Requirement (Offer Documents and Renewal Notices) Determination 2023

I, Ben Kelly, Deputy Commissioner of Taxation, make the following determination.

Dated 7 March 2023

Ben Kelly
Deputy Commissioner of Taxation

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<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Offer Documents and Renewal Notices) Legislative Instrument 2013</i>	<i>3</i>

1 Name

This instrument is the *A New Tax System (Goods and Services Tax): Waiver of Tax Invoice Requirement (Offer Documents and Renewal Notices) Determination 2023*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	On the day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under subsection 29-10(3) of the Act.

4 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including the following:

- (a) creditable acquisition;
- (b) GST return;
- (c) input tax credit.

In this determination:

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

offer document or renewal notice means a document that allows the total price of, and the GST payable on, a proposed supply to be clearly ascertained when the offer is accepted and complete.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Waiver of the requirement to hold a tax invoice

- (1) For the purpose of attributing an input tax credit for a creditable acquisition to a tax period, a recipient is not required to hold a tax invoice under subsection 29-10(3) of the Act if:
 - (a) the recipient holds:
 - (i) an offer document given to more than one recipient; or
 - (ii) a renewal notice; and
 - (b) the recipient has:
 - (i) accepted the offer or renewal;
 - (ii) completed the requirements in the offer document or renewal notice; and
 - (iii) paid consideration according to the terms of the offer or renewal; and
 - (c) the requirements in subsection (2) are met.
- (2) At the time the recipient gives a GST return to the Commissioner for the tax period to which the input tax credit (or any part of the input tax credit) on the acquisition would otherwise be attributable:
 - (a) the recipient must hold the relevant offer document or renewal notice; and
 - (b) that offer document or renewal notice must meet the requirements set out in section 7.

7 Document information requirements

The requirements referred to in paragraph 6(2)(b) are that the offer document or renewal notice:

- (a) indicates the supplies offered to be acquired or to be renewed;
- (b) indicates the extent to which each supply is a taxable supply, and the total price and total GST payable when the offer or renewal is accepted by the recipient; and
- (c) when it was issued, meets the requirements in paragraphs 29-70(1)(a) and 29-70(1)(c) of the Act, other than subparagraphs 29-70(1)(c)(iii) (to the extent that it requires the quantity and the price of what is supplied to be clearly ascertained) and 29-70(1)(c)(vi).

Schedule 1—Repeals

A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Offer Documents and Renewal Notices) Legislative Instrument 2013

1 The whole of the instrument

Repeal the instrument.