



# **A New Tax System (Goods and Services Tax): Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Determination 2023**

---

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

Dated                7 March 2023

Ben Kelly  
Deputy Commissioner of Taxation

---



---

# Contents

1 Name.....	1
2 Commencement .....	1
3 Authority.....	1
4 Definitions .....	1
5 Schedules .....	2
6 Waiver of the requirement to hold a tax invoice .....	2
7 Document information requirements .....	2
<b>Schedule 1—Repeals</b>	<b>3</b>
<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Legislative Instrument 2013</i>	<b>3</b>



---

## 1 Name

This instrument is the *A New Tax System (Goods and Services Tax): Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) 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Note: This table relates only to the provisions of this instrument as originally made.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) associate;
- (b) ABN;
- (c) creditable acquisition;
- (d) expense payment benefit;
- (e) input tax credit;
- (f) recipient.

In this determination:

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

*taxi driver's licence or accreditation number* means the licence, authority or accreditation number issued by the relevant State or Territory government regulatory body that authorises the person to drive a taxi.

---

## 5 Schedules

Each instrument that is specified in a Schedule to this determination is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this determination has effect according to its terms.

## 6 Waiver of the requirement to hold a tax invoice

- (1) For the purposes of attributing an input tax credit for a creditable acquisition of taxi travel to a tax period, a recipient is not required to hold a tax invoice under subsection 29-10(3) of the Act if subsections (2) and (3) apply.
- (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 holds a document for the acquisition of taxi travel that was issued by the supplier to the recipient; or
  - (b) the recipient holds a document for the acquisition of taxi travel that was issued by the supplier to an employee, associate, agent, officer or partner of the recipient, in circumstances where the recipient reimburses the employee, associate, agent, officer or partner for taxi travel incurred that:
    - (i) is related directly to their activities as the recipient's employee, agent, officer or partner; or
    - (ii) constitutes an expense payment benefit to an employee or associate.
- (3) The document referred to in paragraphs (2)(a) and (2)(b) must meet the requirements set out in section 7.

## 7 Document information requirements

The requirements referred to in subsection 6(3) are that the document:

- (a) meets the requirements of paragraphs 29-70(1)(a) and 29-70(1)(c) of the Act, other than the identity requirement in subparagraph 29-70(1)(c)(i); and
- (b) contains enough information to enable the taxi driver's licence or accreditation number, and the taxi driver's ABN, to be clearly ascertained.

---

## **Schedule 1—Repeals**

### ***A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Legislative Instrument 2013***

#### **1 The whole of the instrument**

Repeal the instrument.