



# **A New Tax System (Goods and Services Tax): Waiver of Tax Invoice Requirement (Acquisitions from Property Managers) Determination 2023**

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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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# 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 (Acquisitions from Property Managers) Legislative Instrument 2013</i>	<i>3</i>



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## 1 Name

This instrument is the *A New Tax System (Goods and Services Tax): Waiver of Tax Invoice Requirement (Acquisitions from Property Managers) 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Note: This table relates only to the provisions of this instrument as originally made.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) ABN;
- (b) creditable acquisition;
- (c) input tax credit;
- (d) recipient.

- (1) In this determination:

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

**property manager** means an entity that has entered into an arrangement with another entity (the **principal**) under which the entity manages real property on the principal's behalf and, in the performance of that service, may do any or all of the following in respect of the real property:

- (a) make or facilitate supplies to third parties (including by issuing invoices relating to, or receiving consideration for, such supplies); and
- (b) make or facilitate acquisitions from third parties (including by providing consideration for such acquisitions).

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To avoid doubt:

- (a) the arrangement between the entity and the principal does not need to be recorded in writing; and
- (b) the entity can be a property manager whether or not the entity is the agent of the principal.

## **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**

For the purposes 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 makes a creditable acquisition of a thing by way of a supply that was made through the supplier's property manager; and
- (b) 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:
  - (i) the recipient holds a document for the creditable acquisition that was issued by the supplier's property manager; and
  - (ii) that document meets the requirements set out in section 7.

## **7 Document information requirements**

The requirements referred to in subparagraph 6(b)(ii) are that the document:

- (a) meets the requirements of paragraphs 29-70(1)(a) and 29-70(1)(c) of the Act, other than subparagraph 29-70(1)(c)(i); and
- (b) contains enough information to enable the identity and ABN of the supplier's property manager to be clearly ascertained.

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## **Schedule 1—Repeals**

### ***A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions from Property Managers) Legislative Instrument 2013***

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

Repeal the instrument.