



# **A New Tax System (Goods and Services Tax): Recipient Created Tax Invoice Determination 2023**

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

Dated 23 May 2023

Ben Kelly  
Deputy Commissioner of Taxation

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## 1 Name

This instrument is the *A New Tax System (Goods and Services Tax): Recipient Created Tax Invoice 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Note: This table relates only to the provisions of this instrument as originally made.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 29-70(3) of the GST Act.

## 4 Definitions

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

- (a) government entity;
- (b) government related entity;
- (c) GST group;
- (d) GST joint venture;
- (e) GST turnover;
- (f) joint venture operator;
- (g) recipient created tax invoice;
- (h) taxable supply;
- (i) tax period turnover threshold;
- (j) value.

In this instrument:

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

***business entity*** means an entity that carries on an enterprise and is registered for goods and services tax (GST).

***large business entity*** means a business entity that:

- (a) meets the large business entity turnover condition;

- (b) is a member of a GST group that includes a member that meets the large business entity turnover condition;
- (c) satisfies the membership requirements of a GST group, where the GST group includes a member that meets the large business entity turnover condition;
- (d) would satisfy the membership requirements of a proposed GST group, where the proposed GST group would include a member that meets the large business entity turnover condition; or
- (e) is a joint venture operator of a GST joint venture, where either the joint venture operator or a participant of the GST joint venture meets the large business entity turnover condition.

**large business entity turnover condition** is that an entity's GST turnover, disregarding the operation of paragraphs 188-15(1)(a), 188-15(2)(b), 188-20(1)(a) and 188-20(2)(b) of the GST Act, is at or above the tax period turnover threshold.

**RCTI** means a recipient created tax invoice.

## 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 Recipients that may issue an RCTI

- (1) A government related entity or a large business entity that is the recipient of a taxable supply may issue an RCTI for the supply if:
  - (a) the recipient and the supplier of the taxable supply are registered for GST when the RCTI is issued; and
  - (b) the recipient satisfies the requirements in section 7.
- (2) A business entity that is the recipient of a taxable supply may issue an RCTI for the supply if:
  - (a) the recipient and the supplier of the taxable supply are registered for GST when the RCTI is issued;
  - (b) the recipient determines the value of the taxable supply acquired from the supplier; and
  - (c) the recipient satisfies the requirements in section 7.

## 7 Requirements that must be met to issue an RCTI

- (1) To issue an RCTI, the recipient of a taxable supply must:
  - (a) issue a document that complies with the requirements of:
    - (i) paragraphs 29-70(1)(b), (c) and (d) of the GST Act; or
    - (ii) paragraphs 29-75(1)(b), (c) and (d) of the GST Act, for recipient created adjustment notes;



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- (b) issue the RCTI (either as an original or a copy) to the supplier within 28 days from when:
    - (i) the taxable supply is made by the supplier; or
    - (ii) the value of the taxable supply is determined by the recipient, where the recipient determines the value of the taxable supply after the supply is made;
  - (c) retain the original RCTI or a copy of it for five years;
  - (d) have a written agreement:
    - (i) with the supplier that meets the requirements in section 8; or
    - (ii) embedded in the RCTI that meets the requirements in section 9;
  - (e) for a taxable supply covered by an agreement embedded in an RCTI, have not received notice from a supplier within 21 days of issuing an RCTI that the supplier does not accept the proposed written agreement embedded in the RCTI;
  - (f) not issue a document that would otherwise be an RCTI on or after the date when either the recipient or the supplier has failed to comply with any of the requirements of this instrument; and
  - (g) reasonably comply with its obligations under taxation laws.

## **8 Requirements for a written agreement**

- (1) A written agreement between a recipient and a supplier must:
  - (a) specify the taxable supplies to which it relates;
  - (b) be current when an RCTI is issued;
  - (c) contain acknowledgments from the supplier and the recipient that each is registered for GST when it enters into the agreement; and
  - (d) include conditions that:
    - (i) the recipient can issue RCTIs in respect of the supplies;
    - (ii) the supplier will not issue tax invoices in respect of the supplies;
    - (iii) the supplier will notify the recipient if it ceases to be registered for GST; and
    - (iv) the recipient will notify the supplier if it ceases to be registered for GST.

## **9 Requirements for a written agreement embedded in an RCTI**

- (1) A written agreement between a recipient and a supplier that is embedded in an RCTI must declare that:
  - (a) it applies to supplies to which the RCTI relates;
  - (b) the recipient will issue RCTIs in respect of the supplies;
  - (c) the supplier will not issue tax invoices in respect of the supplies;
  - (d) the supplier and the recipient are registered for GST and will notify the other party if they cease to be registered for GST;
  - (e) the supplier will notify the recipient within 21 days of receiving the RCTI if the supplier does not accept the proposed written agreement; and

- (f) acceptance of the RCTI constitutes acceptance of the terms of the written agreement, and both parties to the supply agree that they are parties to an RCTI agreement.

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## **Schedule 1—Repeals**

### ***Goods and Services Tax: Recipient Created Tax Invoice Determination 2017 for Copyrighted Material***

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

Repeal the instrument

### ***Goods and Services Tax: Classes of Recipient Created Tax Invoice Determination 2017 for Greyhound Racing Clubs***

#### **2 The whole of the instrument**

Repeal the instrument

### ***Goods and Services Tax: Classes of Recipient Created Tax Invoice Determination 2017 for Defined Commission and/or Fee Based Services in the Financial Industry***

#### **3 The whole of the instrument**

Repeal the instrument

### ***Goods and Services Tax: Classes of Recipient Created Tax Invoice Determination 2017 for Caravan Park Operators***

#### **4 The whole of the instrument**

Repeal the instrument

### ***Goods and Services Tax: Classes of Recipient Created Tax Invoice Determination 2017 for Horseracing Clubs***

#### **5 The whole of the instrument**

Repeal the instrument

### ***Goods and Services Tax: Recipient Created Tax Invoice Determination 2017 for Australian Direct Property Investment Association Inc. and their Originating Members***

#### **6 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination 2017 for Quarry Operators***

**7 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoices  
Determination 2017 for Demand Side Response Aggregators***

**8 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
2017 for Agricultural Products, Government Related Entities  
and Large Business Entities***

**9 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
2017 for wholesalers of photographic imaging equipment and  
related supplies***

**10 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
2017 for Education Fund Providers***

**11 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
2017 for Ceding Insurers or Reinsurers***

**12 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
2017 for Food and Grocery Manufacturers and Retailers***

**13 The whole of the instrument**

Repeal the instrument

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***Goods and Services Tax: Recipient Created Tax Invoice Determination  
2017 for Road Transport Operators***

**14 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 41) 2016 for Australian Financial Services Licensees  
and their Representatives***

**15 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 37) 2016 for Research Grants***

**16 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 36) 2016 for Recyclers***

**17 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 27) 2016 for Referrers, Spotters, Sub-intermediaries or  
Sub-agents for General Insurance***

**18 The whole of the instrument**

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***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 26) 2016 for Electronic Pharmacy and Medical Centre  
Data***

**19 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 25) 2016 for Refrigerant Processors***

**20 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 24) 2016 for Covered Legal Services Obligation***

**21 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 23) 2016 for Administrators of a Superannuation  
Scheme***

**22 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 22) 2016 for Product Suppliers to Service Station  
Franchisees***

**23 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 21) 2016 for Vehicle Dealers***

**24 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 20) 2016 for Labour Services relating to Primary  
Production Activities***

**25 The whole of the instrument**

Repeal the instrument

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***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 19) 2016 for Vending Machine Operators***

**26 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 18) 2016 for Friendly Societies***

**27 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 17) 2016 for Publishers***

**28 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 16) 2016 on Licences for Copyright Material***

**29 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 15) 2016 for Prize Winning Events***

**30 The whole of the instrument**

Repeal the instrument

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(No. 14) 2016 for Selling Agent Services***

**31 The whole of the instrument**

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***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 13) 2016 for Workers Compensation Insurance provided  
by Coal Mines Insurance Pty Ltd***

**32 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 12) 2016 for Construction Work***

**33 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 11) 2016 on Referrals***

**34 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 10) 2016 for Labour Services***

**35 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 09) 2016 on Loyalty Program Participation***

**36 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Recipient Created Tax Invoice Determination  
(No. 08) 2016 for Commission Based Services provided to a  
member of the Stockbrokers Association of Australia***

**37 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 27) 2015***

**38 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 26) 2015***

**39 The whole of the instrument**

Repeal the instrument



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***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 25) 2015***

**40 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 24) 2015***

**41 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 23) 2015***

**42 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 22) 2015***

**43 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 21) 2015***

**44 The whole of the instrument**

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***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 20) 2015***

**45 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 19) 2015***

**46 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 18) 2015***

**47 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 17) 2015***

**48 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 15) 2015***

**49 The whole of the instrument**

Repeal the instrument

***Goods and Services Tax: Classes of Recipient Created Tax Invoice  
Determination (No. 14) 2015***

**50 The whole of the instrument**

Repeal the instrument