



# ***A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 1) 2000***

**as amended**

made under subsection [29-70\(3\)](#) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection [4\(1\)](#) of the *Acts Interpretation Act 1901*.

*This compilation was prepared on 10 November 2010 taking into account amendments up to Goods and Services Tax: Recipient Created Tax Invoice Amendment Determination (No.1) 2010.*

Prepared by Indirect Tax Interpretative Assistance, Australian Taxation Office

**Citation (see Note 1)**

1. This determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 1) 2000*.

**Commencement (see Note 1)**

2. This determination commences on the date the *A New Tax System (Goods and Services Tax) Act 1999* commences.

**Classes of Tax Invoices that may be issued by the recipient of a taxable supply**

3. A recipient of a taxable supply may issue a tax invoice that belongs to a class of tax invoices specified in each of the following paragraphs:
  - (a) a tax invoice for a taxable supply of agricultural products where the recipient:
    - (i) determines the value of those products after the supply is made using a qualitative or quantitative process; and
    - (ii) satisfies the requirements set out in Clause 4;
  - (b) a tax invoice for a taxable supply made to an entity that:
    - (i) is a government related entity; and
    - (ii) satisfies the requirements set out in Clause 4;
  - (c) a tax invoice for a taxable supply where:
    - (i) in respect of the recipient, either:
      - (A) a determination under section 27-15 of the Act is in effect; or
      - (B) a determination under section 27-15 of the Act would have been in effect if paragraphs 188-15(1)(a), 188-15(2)(b), 188-20(1)(a) or 188-20(2)(b) did not apply; and
    - (ii) the recipient satisfies the requirements set out in Clause 4;
  - (d) a tax invoice for a taxable supply where:
    - (i) the recipient either:
      - (A) satisfies or could satisfy the membership requirements of a GST group set out in section 48-10 of the Act;
      - (B) is nominated in a written agreement for the formation of a GST joint venture made under paragraph 51-5(1)(ea) to be the joint venture operator of the joint venture; or
      - (C) is nominated as the joint venture operator of the joint venture under paragraph 51 70(1)(c);

- (ii) in respect of the recipient or any other relevant entity, either:
  - (A) a determination under section 27-15 of the Act is in effect; or
  - (B) a determination under section 27-15 of the Act would have been in effect if paragraphs 188-15(1)(a), 188-15(2)(b), 188-20(1)(a) or 188-20(2)(b) did not apply; and
- (i) the recipient satisfies the requirements set out in Clause 4.

***Requirements that must be satisfied by a recipient of a taxable supply***

4. A recipient must satisfy the following requirements:
- (a) the recipient must be registered for GST;
  - (b) the recipient must set out in the tax invoice the ABN of the supplier;
  - (c) the recipient must issue the original or a copy of the tax invoice to the supplier within 28 days of making, or determining, the value of a taxable supply and must retain the original or the copy;
  - (d) the recipient must issue the original or a copy of an adjustment note to the supplier within 28 days of the adjustment and must retain the original or the copy;
  - (e) the recipient must reasonably comply with its obligations under the taxation laws;
  - (f) the recipient must have either:
    - a written agreement with the supplier specifying the supplies to which it relates, that is current and effective when the RCTI is issued, agreeing that:
      - (i) the recipient can issue tax invoices in respect of the supplies;
      - (ii) the supplier will not issue tax invoices in respect of the supplies;
      - (iii) the supplier acknowledges that it is registered for GST when it enters into the agreement and that it will notify the recipient if it ceases to be registered; and
      - (iv) the recipient acknowledges that it is registered when it enters into the agreement and that it will notify the supplier if it ceases to be registered for GST; or
    - an agreement with the supplier embedded in an RCTI it issues that contains the following statement:

The recipient and the supplier declare that this agreement applies to supplies to which this tax invoice relates. The recipient can issue tax invoices in respect of these supplies. The supplier will not issue tax invoices in respect of these supplies. The supplier acknowledges that it is registered for GST and that it will notify the recipient if it ceases to be registered. The recipient acknowledges that it is registered for GST and that it will notify the supplier if it ceases to be registered for GST. Acceptance of this RCTI constitutes acceptance of the terms of this written agreement.

Both parties to this supply agree that they are parties to an RCTI agreement. The supplier agrees to notify the recipient if the supplier does not wish to accept the proposed agreement within 21 days of receiving this document;

- (g) the recipient must not issue a document that would otherwise be a recipient created tax invoice, on or after the date when the recipient or the supplier has failed to comply with any of the requirements of this determination.

### **Definitions**

- 5. The following expressions are defined for the purposes of this determination:

**agricultural products** means products derived from viticulture, horticulture, pasturage, apiculture, poultry farming and dairy farming or other operations connected with the cultivation of the soil, the gathering in of crops and the rearing of livestock;

**relevant entity** means an entity that:

- (a) satisfies or could satisfy the membership requirements of the same GST group as a recipient;
  - (b) is a participant in the same GST joint venture as a recipient; or
  - (c) is or could be a member of a GST group of which an entity referred to in paragraph (b) is also or could also be a member.
- 6. Other expressions in this determination have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

**Table of Instruments**

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**Notes to the *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 1) 2000***

**Note 1**

The *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 1) 2000* (in force under subsection 29-70(3) of the *A New Tax System (Goods and Services Tax) Act 1999*) as shown in this compilation is amended as indicated in the Tables below.

**Table of Instruments**

<b>Title</b>	<b>Date of FRLI registration</b>	<b>Date of commencement</b>
<i>A New Tax System (Goods and Services Tax) 1999 Classes of Recipient Created Tax Invoice Determination (No. 1) 2000</i>	see F2006B11580	1 July 2000
Recipient Created Tax Invoice – Embedded Agreement Amending Legislative Instrument 2009	14 May 2009 (see F2009L01772)	1 July 2009
Goods and Services Tax: Recipient Created Tax Invoice Amendment Determination (No.1) 2010	09 November 2010 (see F2010L02949)	1 July 2010

**Table of Amendments**

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**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

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<b>Provision affected</b>	<b>How affected</b>
Clause 3	am. (F2010L02949)
Clause 4	am. (F2009L01772)
Clause 5	am. (F2010L02949)

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