A New Tax System (Goods and Services Tax) (Waiver of Tax Invoice Requirement – Reimbursement of Acquisitions Made Using an Assumed Name) Determination 2026

I, Will Day, Deputy Commissioner of Taxation, make the following determination.

Dated 8 September 2026

Will Day
Deputy Commissioner of Taxation

Contents

1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Waiver of Tax Invoice Requirement – Reimbursement of Acquisitions Made Using an Assumed Name) Determination 2026*.

2 Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

3 Authority

This instrument is made under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 195-1 of the Act, including the following:

(a) creditable acquisition;
(b) government related entity;
(c) GST return;
(d) input tax credit;
(e) State law;
(f) Territory law;
(g) tax invoice;
(h) tax period.

In this instrument

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

government law enforcement agency means a government related entity that undertakes law enforcement activities for preventing criminal behaviour.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

A government law enforcement agency is not required to hold a tax invoice under subsection 29-10(3) of the Act for the purposes of attributing an input tax credit for a creditable acquisition to a tax period if:

(a) the agency reimburses their agent or employee for an expense the agent or employee incurred; and

(b) when they incurred the expense, the agent or employee was using an assumed name; and

(c) Division 111 of the Act applies to treat the reimbursement of the expense as consideration for the acquisition from the agent or employee; and

(d) when the agency gives a GST return for the tax period, the agency holds one of the following documents:

(i) a credit card statement that is issued in the assumed name of the agent or employee, recording details of the expense;

(ii) a statement made by the agent or employee that meets the information requirements set out in section 7;

(iii) in relation to the taxable supply acquired in incurring the expense, a document that would comply with the requirements of a tax invoice under section 29-70 of the Act but for the fact that it is issued in the assumed name of the agent or employee.

7 Document information requirements

The requirements referred to in subparagraph 6(d)(ii) are that the document must include:

(a) the name of the agent or employee and the assumed name they used when they incurred the expense; and

(b) all of the following information about the taxable supply acquired in incurring the expense:

(i) the date of the supply;

(ii) enough information to enable the supplier's identity and ABN to be ascertained;

(iii) a brief description of what was supplied;

(iv) the total amount paid and whether the amount included GST;

(v) where the GST is not 1/11th of the amount paid, the amount of GST.

Schedule 1—Repeals

Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No. 40) 2016 – Government Undercover Agents

1 The whole of the instrument

Repeal the instrument