



A New Tax System (Goods and Services Tax) (Attribution Rules for Supplies and Acquisitions Made Through Agents) Determination 2027

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

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Deputy Commissioner of Taxation

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Attribution Rules for Supplies and Acquisitions Made Through Agents) Determination 2027*.

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 29-25(1) 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) account on a cash basis;
- (b) adjustment;
- (c) adjustment event;
- (d) consideration;
- (e) creditable acquisition;
- (f) entity;
- (g) GST;
- (h) input tax credit;
- (i) invoice;
- (j) taxable supply;
- (k) tax period.

In this instrument:

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

account on a non-cash basis means, for GST purposes, to account on a basis other than on a cash basis.

entity becomes aware means when the entity gains an actual awareness of a thing occurring, using information provided by their agent, that enables the entity to attribute GST, input tax credits or adjustments to a tax period.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

If a taxable supply is made by an entity through an agent, and the supply is made before the entity knows it has occurred, the GST for the supply is attributable as follows:

- (a) if the entity accounts on a non-cash basis, to the earlier of:
 - (i) the tax period in which the entity becomes aware that any of the consideration has been received for the supply; and
 - (ii) the tax period in which the entity becomes aware that an invoice relating to the supply has been issued;
- (b) if the entity accounts on a cash basis, the GST is attributable to the tax period in which the entity becomes aware that any of the consideration has been received for the supply, but only to the extent of the consideration that the entity becomes aware has been received in that period.

7 Attributing input tax credits for creditable acquisitions

If a creditable acquisition is made by an entity through an agent, and the acquisition is made before the entity knows it has occurred, the input tax credit for the acquisition is attributable as follows:

- (a) if the entity accounts on a non-cash basis, to the earlier of:
 - (i) the tax period in which the entity becomes aware that any of the consideration has been provided for the acquisition; and
 - (ii) the tax period in which the entity becomes aware that an invoice relating to the acquisition has been issued;
- (b) if the entity accounts on a cash basis, the input tax credit is attributable to the tax period in which the entity becomes aware that any of the consideration has been provided for the acquisition, but only to the extent of the consideration that the entity becomes aware has been provided in that period.

8 Attributing adjustments relating to supplies and acquisitions

An adjustment relating to a taxable supply or creditable acquisition to which section 6 or 7 applies, is attributable as follows:

- (a) if the entity accounts on a non-cash basis, to the tax period in which the entity becomes aware of the adjustment;
- (b) if the entity accounts on a cash basis and the adjustment arises from an adjustment event for which the entity is liable to provide consideration, the adjustment is attributable to the tax period in which the entity becomes aware that any of the consideration has been provided, but only to the extent of the consideration that the entity becomes aware has been provided in that period.

Schedule 1—Repeals

Goods and Services Tax: (Particular Attribution Rules for Supplies and Acquisitions made through Agents) Determination 2017

1 The whole of the instrument

Repeal the instrument

DRAFT