# A New Tax System (Goods and Services Tax) (Attribution Rules for Supplies of Electricity or Gas Under Payment Arrangements) Determination 2027

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

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Will Day
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 of Electricity or Gas Under Payment Arrangements) 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) invoice;
(c) recipient;
(d) retailer;
(e) supply;
(f) tax period.

In this instrument:

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

***payment arrangement*** means an arrangement between a public utility provider and a recipient of a taxable supply of electricity or gas under which the provider receives some or all of the consideration for the supply before an invoice relating to the supply is issued.

***public utility provider*** means a retailer that sells electricity, gas, or both, to end-users (for domestic or business purposes).

## 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 Attribution rules for supplies of electricity or gas

If a public utility provider that does not account on a cash basis receives consideration under a payment arrangement for a taxable supply of electricity or gas, the GST payable by the provider on the supply is attributable to the earlier of:

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(a) the tax period in which an invoice relating to the supply is issued by the provider; and

(b) the tax period in which an invoice relating to the supply would have been issued by the provider, if the provider had not received the consideration under the payment arrangement.

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# Schedule 1—Repeals

## *Goods and Services Tax: (Particular Attribution Rule for Supplies of Gas or Electricity made by Public Utility Providers) Determination 2017*

### 1 The whole of the instrument

Repeal the instrument

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