A New Tax System (Goods and Services Tax) (Waiver of Tax Invoice Requirement for Recipients of Offshore Supplies) 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) (Waiver of Tax Invoice Requirement for Recipients of Offshore Supplies) 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 29-10(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) input tax credit;
(c) tax invoice;
(d) tax period;
(e) taxable supply.

In this instrument:

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

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

An entity 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 the acquisition is of a supply that is a taxable supply under subsection 84-5(1) of the Act.

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Schedule 1—Repeals

Goods and Services Tax: Waiver of Tax Invoice Requirement Determination 2017 for intangible supplies from offshore

1 The whole of the instrument

Repeal the instrument

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