



Legislative Instrument

Goods and Services Tax: Particular Attribution Rules Determination (No. 29) 2016 for Electricity Distribution Services

I, Timothy Dyce, Deputy Commissioner of Taxation, make this determination under subsection 29-25(1) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), being satisfied under paragraph 29-25(2)(e) of the GST Act that it is necessary to prevent the provisions of Division 29 and Chapter 4 applying in a way that is inappropriate involving taxable supplies of electricity distribution services in circumstances described in this determination.

Timothy Dyce

Deputy Commissioner of Taxation

Dated: 24 February 2016

Name of determination

1. This determination is the *Particular Attribution Rules Determination (No. 29) 2016 for Electricity Distribution Services*.

Commencement

2. This determination commences on the day after registration.

Repeal of previous determination

3. *A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for Suppliers of Electricity Distribution Services relying on information from Billing Agents) Determination 2003* (the previous determination), F2006B00501, registered on 7 March 2006, is repealed on the commencement of this determination

Determination (Who is covered by this determination)

4. This determination applies to an entity who
 - (a) makes a taxable supply of electricity distribution services and the invoice for the taxable supply is issued by a billing agent who is not an associate; and
 - (b) does not know the total consideration for the supply when any consideration is received for the supply or an invoice is issued relating to the supply; and

- (c) ascertains the total consideration for the supply based on information provided by a billing agent, alternatively ascertains the amount of adjustment based on information provided by a billing agent; and
- (d) does not account on a cash basis.

Particular attribution rule for GST payable on a taxable supply of electricity distribution services

- 5. The GST payable on a taxable supply of electricity distribution services by an entity that satisfies Clause 4, is attributable to the tax period in which the billing agent provides the information so that the total consideration can be ascertained.

Particular attribution rule for adjustments on a taxable supply of electricity distribution services

- 6. An adjustment in relation to a taxable supply of electricity distribution services by an entity who satisfies Clause 4, is attributable when the entity becomes aware of the adjustment.
- 7. To avoid doubt, this Determination does not override subsection 29-10(3), subsection 29-20(3), Division 57, Division 153 or Division 156 of the GST Act.

Definitions

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

billing agent means an entity that is authorised to issue invoices on behalf of a supplier of electricity distribution services.

electricity distribution services means the transport of electricity from distribution centres to end-use customers.

- 9. Other expressions in this determination have the same meaning as in GST Act.