



Legislative Instrument

Goods and Services Tax: Application of Particular Attribution Rules Determinations (Determination) 2017

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).

Timothy Dyce

Deputy Commissioner of Taxation

Dated: 28/03/2017

1. Name of determination

This determination is the Goods and Services Tax: Application of Particular Attribution Rules Determinations (Determination) 2017.

2. Commencement

This determination commences on the day after its registration on the Federal Register of Legislation.

3. Repeal of previous determination

This determination repeals and replaces determination *A New Tax System (Goods and Services Tax) Act 1999 (Application of Particular Attribution Rules Determinations) Determination (No. 1) 2000* (F2006B11604), registered on 20 November 2006.

4. Application

This determination applies where two or more determinations specify different attribution rules for the same kind of taxable supply or creditable acquisition.

The determination is substantially the same as the previous determination that it replaces. An entity that satisfied the requirements of the previous determination and that is an entity for which two or more determinations specify different attribution rules for the same kind of taxable supply or creditable acquisition will satisfy the requirements of the determination.

5. Attribution of GST payable on a taxable supply of a kind described in more than one determination made under section 29-25

The GST payable is attributable to the latter, or latest, of the tax periods where:

- (1) you make a taxable supply to which more than one determination made by the Commissioner under subsection 29-25(1) of the GST Act applies; and
- (2) the attribution rules set out in the determinations result in the GST payable on the taxable supply being attributable to different tax periods.

6. Attribution of an input tax credit arising from a creditable acquisition of a kind described in more than one determination made under section 29-25

The input tax credit is attributable to the latter, or latest, of the tax periods where:

- (1) you make a creditable acquisition to which more than one determination made by the Commissioner under subsection 29-25(1) of the GST Act applies; and
- (2) the attribution rules set out in the determinations result in the input tax credit for the creditable acquisition being attributable to different tax periods.

7. Definitions

Expressions in this determination have the same meaning as in the GST Act.