



Legislative Instrument

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

Signed by Timothy Dyce

Deputy Commissioner of Taxation

Dated: 29/03/2017

1. Name of determination

This determination is Goods and Services Tax: (Particular Attribution Rule for Supplies of Gas or Electricity made by Public Utility Providers) 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 (Particular Attribution Rules for Supplies of Gas or Electricity made by Public Utility Providers) Determination (No 1) 2000 – F2006B11578*, registered on 15 November 2006.

4. Application

This determination applies to a taxable supply of gas or electricity made on or after the commencement of this determination by an entity that:

- (1) is a **public utility provider**
- (2) has a **payment arrangement** with the recipient of that taxable supply, and
- (3) does not account on a cash basis.

The determination is substantially the same as the previous determination that it replaces. An entity that satisfied the requirements of the previous

determination, is a **public utility provider** and has a **payment arrangement** with the recipient of that taxable supply and does not account on a cash basis will satisfy the requirements of this determination.

5. **Particular attribution rule for GST payable on a taxable supply of gas or electricity made by a public utility provider that has a payment arrangement with the recipient of the taxable supply**

The GST payable is attributable to whichever is the earlier of:

- (1) the tax period in which that invoice is issued if an invoice is issued in relation to that taxable supply, or
- (2) the tax period in which an invoice would have been issued by the supplier in relation to that taxable supply if the supplier did not have a **payment arrangement** with the recipient.

6. **Definitions**

- (1) The following expressions are defined for the purposes of this determination:

payment arrangement means an arrangement between a **public utility provider** and a recipient where the provider may receive consideration from the recipient in respect of a taxable supply made or to be made by the provider before any invoice is issued by the provider to the recipient in relation to that taxable supply.

public utility provider means an authority or an enterprise, the primary business of which is to provide electricity or gas to the public for domestic or business purposes.

- (2) Other expressions in this determination have the same meaning as in the GST Act.