



## Legislative Instrument

# Goods and Services Tax: Particular Attribution Rules for Banknote and Coin-operated Machines and Similar Devices Determination 2017

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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: 11/04/2017

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#### **1. Name of determination**

This determination is the *Goods and Services Tax: Particular Attribution Rules for Banknote and Coin-operated Machines and Similar Devices Determination 2017*.

#### **2. Commencement**

This determination commences on 1 April 2017.

#### **3. Repeal of previous determination**

This determination replaces determination *A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for Banknote and Coin-operated Machines and Similar Devices) Determination (No 1) 2000 - F2006B11602* (previous determination), registered on 20 November 2006. The previous determination is repealed from 1 April 2017.

#### **4. Application**

This determination applies to entities that make taxable supplies through banknote-operated machines, coin-operated machines or similar devices before the entity becomes aware that the taxable supply has been made.

This determination is substantially the same as the determination it replaces. An entity that satisfied the requirements of the previous determination and that makes taxable supplies through banknote-operated machines, coin-operated machines or similar devices before the entity becomes aware that the taxable supply has been made will satisfy the requirements of this determination.

**5. Particular attribution rules for GST payable on a taxable supply made through a banknote or coin-operated machine or similar device before the supplier knows it has occurred**

- (1) The GST payable by an entity that makes a taxable supply where:
  - (a) the consideration is received through a banknote-operated machine, a coin-operated machine or a similar device, and
  - (b) removal of the notes and coins from the machine or similar device is the only way of knowing when the consideration is received is attributable to the tax period in which the consideration is removed from the machine or similar device.
- (2) This rule applies whether or not the supplier accounts for GST on a cash basis.

**6. Definitions**

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