



Legislative Instrument

Goods and Services Tax: Classes of Recipient Created Tax Invoice Amendment Determination (No.1) 2014

I, James O'Halloran, Deputy Commissioner of Taxation, make this determination under subsection 29-70(3) of the *A New Tax System (Goods and Services Tax) Act 1999*.

1. Name of Determination

This determination is the *Goods and Services Tax: Classes of Recipient Created Tax Invoice Amendment Determination (No.1) 2014*.

2. Commencement

This determination commences on 1 January 2015.

3. Purpose

This determination amends *Goods and Services Tax: Classes of Recipient Created Tax Invoice Determination (No.1) 2012 – F2012L02204*, registered on the 21 November 2012 to ensure training providers can continue to issue recipient created tax invoices following the closure of General Practice Education and Training Limited (GPET) on 31 December 2014.

This determination also makes minor amendments to the wording in clause 6 to ensure that the complete expression 'registered for GST' is used in place of the abbreviated expression 'registered' where appropriate.

4. Amendments

(a) Clause 3

Omit "GPET".

(b) Clause 4(b)

Omit "GPET".

(c) Clause 6(iv)

Insert "for GST" after "the recipient acknowledges that it is registered".

Omit "for GST" after "it ceases to be registered".

(d) Clause 8 Definition of “GPET General Practice Training Program”

Omit

“GPET General Practice Training Program means a general practice training program that is managed and funded by General Practice Education Training Limited (GPET) and includes the Australian General Practice Training (AGPT) program and the Prevocational General Practice Placements (PGPP) program.”

Substitute

“General Practice Training Program means a general practice training program that is funded by the Commonwealth Government and administered by the Department of Health and/or an affiliated agency or entity.”

(e) Clause 8 Definition of “training provider”

Omit “GPET”.

(f) Clause 8 Definition of “accredited service provider”

Omit “GPET”.

(g) Clause 8 Definition of “training services”

Omit “GPET”.

James O’Halloran
Deputy Commissioner of Taxation

Dated: 4 December 2014