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# Goods and Services Tax: Waiver of Tax Invoice Requirement – Government Undercover Agents Determination (No 1) 2006

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I make the following determination under Division 29 of the *A New Tax System (Goods and Services Tax) Act 1999*:

## **Citation**

1. This determination may be cited as the *Goods and Services Tax: Waiver of Tax Invoice Requirement – Government Undercover Agents Determination (No. 1) 2006*.

## **Commencement and application**

2. (1) This determination commences on 1 October 2006.  
(2) This determination does not revoke, amend or vary any previous determination made by the Commissioner or his delegate.

## **Circumstances where the requirement for a tax invoice does not apply**

3. The circumstances set out in the following paragraphs is the circumstance of a kind in which the requirement for a tax invoice under subsection 29-10(3) of the Act does not apply.
4. The entity will not be required to hold a tax invoice for a creditable acquisition for which the reimbursement of an expense is treated as consideration for the acquisition from an employee or agent in order to attribute an input tax credit on the acquisition to a tax period, provided that at the time the entity gives its GST return/Business Activity Statement for the tax period to the Commissioner"
  - (a) the entity is a government law enforcement agency; and
  - (b) the entity reimburses an employee or an agent for an expense he or she incurs that is related directly to his or her activities as the entity's employee or agent; and
  - (c) the entity holds a credit card statement itemising the reimbursed expenses or a statement from their employee that includes the following details:
    - (i) the employee's or agent's name; and/or

- (ii) the employee's or agent's assumed name; and
- (iii) for each expense that is reimbursed:
  - the date the employee or agent made the acquisition;
  - the supplier's name;
  - a brief description of the item acquired;
  - the total amount paid;
  - whether the amount included GST; and
  - where the GST isn't 1/11<sup>th</sup> of the amount paid, the amount of GST.

### **Definitions**

5. In this determination:

***the Act*** means the *A New Tax System (Goods and Services Tax) Act 1999*.

***government law enforcement agency*** means a government related entity whose responsibilities include law enforcement services for preventing criminal behaviour.

***employee or agent*** means a person who when the reimbursed expense was incurred by that person was performing duties under an assumed name.

***credit card statement*** means a credit card statement issued in the assumed name of the employee or agent.

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

Dated this 28th day of September 2006.

Signed by

**Mark Jackson**

**Deputy Commissioner and Delegate of the Commissioner**