



Legislative Instrument

A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Legislative Instrument 2013

I, James O'Halloran, Deputy Commissioner of Taxation, make this legislative instrument under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

1. Name of instrument

This legislative instrument is the *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Legislative Instrument 2013*.

2. Commencement and application of this instrument

- (a) This legislative instrument commences on 1 July 2010.
- (b) This legislative instrument applies to net amounts for tax periods commencing on or after 1 July 2010.
- (c) This legislative instrument does not revoke, amend or vary any previous legislative instrument made by the Commissioner or a delegate.

3. Waiver of the requirement to hold a tax invoice

For the purposes of attributing an input tax credit for a creditable acquisition to a tax period, a recipient that makes a creditable acquisition of taxi travel is not required (under subsection 29-10(3) of the GST Act) to hold a tax invoice for the creditable acquisition if the requirements provided by this instrument are satisfied.

4. Waiver from holding a tax invoice requirements

At the time the recipient gives its GST return for a tax period to the Commissioner:

- (a) the recipient must hold a document for the acquisition of the taxi travel that was issued by the supplier:
 - (i) to the recipient; or

- (ii) to an employee, associate, agent, officer or partner of the recipient, in circumstances where the recipient reimburses the employee, associate, agent, officer or partner for taxi travel incurred that is:
 - related directly to their activities as the recipient's employee, agent, officer or partner; or
 - constitutes an expense payment benefit to an employee or associate; and
- (b) the document must meet the information requirements set out in clause 5.

5. Document information requirements

The document referred to in clause 4:

- (a) meets the requirements of paragraphs 29-70(1)(a) and 29-70(1)(c) of the GST Act other than the identity requirement in subparagraph 29-70(1)(c)(i) of the GST Act; and
- (b) contains enough information to enable the taxi driver's licence or accreditation number and the taxi driver's ABN to be clearly ascertained from the document.

6. Definitions

- (1) ***Taxi driver's licence or accreditation number*** means the licence, authority or accreditation number issued by the relevant State or Territory government regulatory body that authorises the person to drive a taxi.
- (2) Other expressions in this legislative instrument have the same meaning as in the GST Act.

Dated 19 March 2013

James O'Halloran
Deputy Commissioner of Taxation