



Legislative Instrument

Goods and Services Tax: Waiver of Tax Invoice Requirement Determination 2017 for intangible supplies from offshore

I, Timothy Dyce, Deputy Commissioner of Taxation, make this determination under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

Signed by Timothy Dyce

Deputy Commissioner of Taxation

Dated: 28 03 2017

1. Name of determination

This determination is the *Goods and Services Tax: Waiver of Tax Invoice Requirement Determination 2017 for intangible supplies from offshore*.

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 Waiver of Tax Invoice Requirement Determination (No. 2) 2000 – F2006B11650*, registered on 29 November 2006.

4. Application

This determination applies where:

- a) you make a creditable acquisition of an intangible supply from offshore that is a taxable supply under section 84-5 of the GST Act
- b) you do not hold a tax invoice for the creditable acquisition when you give the Commissioner a GST return for the tax period to which the creditable acquisition would otherwise be attributable, and
- c) but for this determination, the creditable acquisition would not be attributable to that tax period because of paragraph 29-10(3)(a) of the GST Act.

This determination is substantially the same as the previous determination that it replaces. An entity that satisfied the requirements of the previous determination will satisfy the requirements of this determination

5. Circumstances where the requirement for a tax invoice does not apply

The requirement for a tax invoice under subsection 29-10(3) of the GST Act does not apply where the input tax credit is for a creditable acquisition of an intangible supply that is a taxable supply because of section 84-5 of the GST Act.

6. Definitions

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