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## Legislative Instrument

# A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Legislative Instrument (No. 1) 2012

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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 (No. 1) 2012*.

### 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 delegate.

### 3. Relief from 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, where the value exceeds \$75, 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. Requirements for relief from holding a tax invoice

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 subsection 29-70(1) 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.

### Your comments

You are invited to comment on this draft legislative instrument, which is explained in the attached draft explanatory statement. Please forward your comments to the contact officer by the due date.

### *Compendium of comments*

A compendium of comments is also prepared for the consideration of the relevant Rulings Panel or relevant tax officers. An edited version (names and identifying information removed) of the compendium of comments will also be prepared to:

- provide responses to persons providing comments; and
- publish on the ATO website at [www.ato.gov.au](http://www.ato.gov.au).

Please advise if you do not want your comments included in the edited version of the compendium.

**Due date:** 7 September 2012  
**Contact officer:** Grant Murphy  
**Email address:** grant.murphy@ato.gov.au  
**Telephone:** (07) 3213 5707  
**Facsimile:** (07) 3213 5873  
**Address:** PO Box 9977  
Your City, State, Postcode

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Dated this DD MMMM 2012

James O'Halloran  
Deputy Commissioner of Taxation

DRAFT FOR CONSULTATION