

COMMONWEALTH OF AUSTRALIA

A NEW TAX SYSTEM (GOODS AND SERVICES TAX) ACT 1999

DETERMINATION

Under section 153-65 of the *A New Tax System (Goods and Services Tax) Act 1999* (the Act) I make the following determination that supplies or acquisitions of a kind specified below that any entity (the agent) makes on behalf of any other entity (the principal) to or from third parties are taken to be supplies or acquisitions made in accordance with a Subdivision 153-B arrangement. This determination will have the effect of requiring the agents and principals referred to in the determination to account for GST on the basis of 'principal to principal' in relation to the specified supplies and acquisitions.

Citation

1. This determination is the *A New Tax System (Goods and Services Tax) Application of Agency Arrangements to the Multi-Media Industry Determination (No. 1) 2000*.

Application of Agency Arrangements to the Multi-media Industry

2. This determination applies to all supplies of multi-media products made through retailers and distributors of those products including but not limited to newsagents, supermarkets, convenience stores and delivery agents. This determination applies to agents and principals in simple, two party relationships and also agents and principals in more complex arrangements involving, for example, a number of sub-agents.
3. For the purposes of this determination, a reference to supplies of multi-media products include but are not limited to:
 - magazines;
 - journals;
 - newspapers;
 - long-term publications;
 - calendars;
 - computer software (including compact discs); and
 - products that are provided as 'add on' or extension products to the products listed above.
4. For the purposes of this determination, a reference to supplies of multi-media products does not include:
 - lottery tickets or similar products of a gambling nature; or
 - phone cards.

Commencement

5. This determination commences on the date the *A New Tax System (Goods and Services Tax) Act 1999* commences.

Definitions

6. (1) The following expression is defined for the purposes of this determination:

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

- (2) Other expressions in this determination have the same meaning as in the Act

Signed this 3rd day of July 2000.

Bruce William Quigley
Senior Assistant Deputy Commissioner
Goods and Services Tax Program
Delegate of the Commissioner