



Australian Government
Australian Taxation Office

Legislative Instrument
Goods and Services Tax: Application of Intermediary
Arrangements to the Multi-Media Industry
Determination (No. 33) 2015

I, James O'Halloran, Deputy Commissioner of Taxation, make this determination under section 153-65 of the *A New Tax System (Goods and Services Tax) Act 1999*.

James O'Halloran

Deputy Commissioner of Taxation

Dated: 15 September 2015

1. Name of Determination

This determination is the *Goods and Services Tax: Application of Agency Arrangements to the Multi-Media Industry Determination (No. 33) 2015*.

2. Commencement

This determination commences on the day after registration.

3. Commencement

A New Tax System (Goods and Services Tax) Application of Agency Arrangements to the Multi-Media Industry Determination (No. 1) 2000 – F2005B01973, registered on 15/08/2005 is repealed on the commencement of this determination.

4. Application

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 intermediaries and principals in simple, two party relationships and also intermediaries and principals in more complex arrangements involving, for example, a number of sub-intermediaries.

For the purposes of this determination, a reference to supplies of multi-media products include but are not limited to:

- magazines;
- journals;
- newspaper;
- 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.

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.

5. Determination

Supplies or acquisitions of a kind specified above that any entity (the intermediary) 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 intermediaries and principals referred to in the determination to account for the goods and services tax on the basis of 'principal to principal' in relation to the specified supplies and acquisitions.

6. Definitions

Expressions in this determination have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.