

# COMMONWEALTH OF AUSTRALIA

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

### DETERMINATION

Under subsection 29-75(3) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901* I make the following determination:

#### ***Citation***

1. This determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 Extension of Time to Issue An Adjustment Note Determination (No. 1) 2000*.

#### ***Commencement***

2. (a) This determination commences from the date *A New Tax System (Goods and Services Tax) Act 1999* commences.  
(b) This determination does not revoke or vary any previous determination made by the Commissioner.

#### ***Suppliers that can extend the period of time in which they must issue an adjustment note***

3. This determination applies to a Public Utility Provider who is a gas retailer. A Public Utility Provider, upon becoming aware of an adjustment can extend the time in which they must issue an adjustment note to the date on which the next invoice would normally issue for that customer or 98 days, whichever is the earlier.

#### ***Requirements that must be satisfied by an entity that is subject to this determination***

4. An entity must satisfy the following requirements:
  - (a) the supplier must be registered for GST;
  - (b) the supplier must be a Public Utility Provider;
  - (c) the supply to which this determination applies is the provision of utility services;
  - (d) the supplier must have issued a tax invoice in relation to the supply which is now subject to an adjustment;
  - (e) the recipient must not have requested an adjustment note for the adjustment relating to the supply; and

- (f) if a recipient of a supply requests from a supplier an adjustment note for an adjustment relating to the supply, the supplier must issue an adjustment note within 28 days of the receipt of the request.

### ***Definitions***

5. The following expressions are defined for the purposes of this determination:

**Public Utility Provider** has the same definition as provided in GSTR 2000/32:-  
*"a Public Utility Provider is an authority or an enterprise, the primary business of which is to provide electricity or gas to the public for domestic or business purposes. The public utility provider may be publicly or privately owned".*

**Utility Services** the provision of gas and electricity supplies and associated ancillary supplies.

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

Signed this 9<sup>th</sup> day of October 2000

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