

# 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* I make the following determination:

#### ***Citation***

1. This determination is the *A New Tax System (Goods and Services Tax) Extension of Time to Issue An Adjustment Note Determination (No. 1) 2002 – Supplies made by electricity distributors to electricity retailers.*

#### ***Commencement***

2. (1) This determination commences from the date *A New Tax System (Goods and Services Tax) Act 1999* commences.  
(2) This determination does not revoke, amend 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 an Electricity Distributor. An Electricity Distributor, upon becoming aware of an adjustment can extend the time in which they must issue an adjustment note to an electricity retailer to 98 days.

#### ***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 an Electricity Distributor;

(c)

the supplies to which this determination applies are the provision of distribution services and the ancillary/related services listed in the definition of Electricity Distributor in paragraph 5;

(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 expression is defined for the purposes of this determination:

**Electricity Distributor** An Electricity Distributor owns and operates a high and low voltage network through which it transports electricity to end-user customers. An Electricity Distributor also provides technical services as authorised in accordance with state legislation and regulations, including construction of overhead and underground power lines, regular inspection of equipment, maintenance and street lighting.

Dated this 12th day of November 2002.

**Basil Tropea**  
**Assistant Commissioner**  
**Goods and Services Tax (Resources and Energy)**  
**Delegate of the Commissioner**