



Legislative Instrument

Goods and Services Tax: Extension of Time to Issue An Adjustment Note Determination (No. 37) 2015

I, James O'Halloran, Deputy Commissioner of Taxation, make this determination under subsection 29-75(3) 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: Extension of Time to Issue An Adjustment Note Determination (No. 37) 2015 - Supplies made by electricity distributors to electricity retailers*.

2. Commencement

This determination commences on the day after registration.

3. Repeal of previous instrument

A New Tax System (Goods and Services Tax) Extension of Time to Issue An Adjustment Determination (No. 1) 2002 – Supplies made by electricity distributors to electricity retailers – F2005B01940, registered on 02/08/2005 is repealed on the commencement of this determination.

4. Application

This determination applies to an entity that satisfies 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 6;
- (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.

5. Determination

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.

6. Definitions

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

Other terms in this determination that are defined in the *A New Tax System (Goods and Services Tax) Act 1999* have the same meaning in this determination as they have in that Act.