

**COMMONWEALTH OF AUSTRALIA**

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

**DETERMINATION**

Under paragraph 29-40(1)(c) of the *A New Tax System (Goods and Services Tax) Act 1999*,  
I make the following determination:

***Citation***

1. This determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 Choosing to Account on a Cash Basis Determination (No. 1) 2000 – representatives of incapacitated entities*.

***Commencement***

2. (a) This determination commences on the date on which it is issued.

(b) This determination does not revoke or vary any previous determination made by the Commissioner.

***Enterprises of the kind which may choose to account for GST on a cash basis***

3. An enterprise previously carried on by an incapacitated entity is an enterprise of a kind in respect of which a representative of that incapacitated entity may choose to account for GST on a cash basis.

***Definition***

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

Dated this 20th day of December 2000

Tracey Mellick  
Assistant Commissioner  
Goods and Services Tax Program  
Delegate of the Commissioner