

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* and subsection 4(1) of the *Acts Interpretation Act 1901* I make the following determination in respect of Industrial Trade Unions:

Citation

1. This determination may be cited as: *A New Tax System (Goods and Services Tax) Act 1999 Accounting on a cash basis Determination – Industrial Trade Unions*.

Choosing to account on a cash basis

2. The Commissioner has determined that Industrial Trade Unions are enterprises of a kind in respect of which a choice to account on a cash basis may be made under section 29-40.
3. An Industrial Trade Union may choose to account on a cash basis, with effect from the first day of the tax period that the Industrial Trade Union choose.

This determination takes effect from 1 July 2000 unless it is withdrawn either by a further determination to you, or there is a specific change in legislation affecting the determination.

Dated this 28 day of June 2000.

Lawrie Hill
Assistant Deputy Commissioner
GST Public Rulings Unit
Delegate of the Commissioner