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## Legislative Instrument

### Goods and Services Tax: Choosing to Account on a Cash Basis Determination (No 39) 2015 - representatives of incapacitated entities.

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I, James O'Halloran, Deputy Commissioner of Taxation, make this determination under paragraph 29-40(1)(c) of the *A New Tax System (Goods and Services Tax) Act 1999*.

**Signed by James O'Halloran**

Deputy Commissioner of Taxation

Dated: 15 September 2015

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#### 1. Name of Determination

This determination is the *Goods and Services Tax: Choosing to Account on a Cash Basis Determination (No 39) 2015 - representatives of incapacitated entities*.

#### 2. Commencement

This determination commences on the day after registration.

#### 3. Repeal of previous instrument

The following determination is repealed on the commencement of this determination:

- *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* - F2005B02440, registered on 29/09/2005.

#### 4. Application

This determination applies to a representative of an incapacitated entity where the incapacitated entity previously carried on an enterprise.

#### 5. Determination

This determination provides that an enterprise previously carried on by an incapacitated entity is an enterprise of a kind in respect of which the representative of that incapacitated entity may choose to account for GST on a cash basis. It alleviates the necessity for representatives of incapacitated entities to seek a determination in writing from the Commissioner under paragraph 29-40(1)(c) of the *A New Tax System (Goods and Services Tax) Act 1999* that they are entitled to choose to account for GST on a cash basis.

## 6. **Definitions**

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