

FUND 2016/31 -



Australian Government

Australian Taxation Office

Legislative Instrument

Goods and Services Tax: Frequency of Fund-Raising Events Determination (No. 31) 2016

I, Timothy Dyce, Deputy Commissioner of Taxation, make this determination under subsection 40-165(4) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

Timothy Dyce

Deputy Commissioner of Taxation

Dated: 24 February 2016

Name of determination

1. This determination is the *Goods and Services Tax: Frequency of Fund-raising Events Determination (No. 31) 2016*.

Commencement

2. This determination commences on the day after registration.

Repeal of previous determination

3. *A New Tax System (Goods and Services Tax) Frequency of Fund-raising Events Determination (No. 1) 2001* (the previous determination) - F2005B01993, registered on 21 November 2005, is repealed on the commencement of this determination.

Determination (Who is covered by the determination)

4. The determination applies to an endorsed charity, a gift-deductible entity or government school that conducts a fund-raising event, records the event as input taxed, and chooses to have all supplies made in connection with the event treated as input taxed under section 40-160 of the GST Act.

Frequency of fund-raising events

5. The frequency of fund-raising events that may be held without forming any part of a series or regular run of like or similar events for the purposes of subsection 40-165(1) of the GST Act is fifteen fund-raising events in any financial year.

Definitions

6. The following expression is defined for the purposes of this determination:

financial year means the 12 month period ending on the date the entity balances its accounts.

7. Other expressions in this determination have the same meaning as in GST Act.