

## COMMONWEALTH OF AUSTRALIA

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

#### DETERMINATION

Under subsection 29-25(1) 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:

#### ***Citation***

1. This Determination is the *A New Tax System (Goods and Services Tax) Act 1999 (Application of Particular Attribution Rules Determinations) Determination (No. 1) 2000*.

#### ***Commencement***

2. This Determination commences on the date the *A New Tax System (Goods and Services Tax) Act 1999* commences.

#### ***Attribution of GST payable on a taxable supply of a kind described in more than one determination made under section 29-25***

3. (1) This rule applies if:
- (a) you make a taxable supply of the kind described in more than one determination (other than this Determination) made by the Commissioner under subsection 29-25(1) of the Act; and
  - (b) the GST payable on the taxable supply that is attributable to a tax period is also attributable to another tax period or periods.
- (2) The amount of that GST payable is attributable to the later, or latest of the tax periods.

#### ***Attribution of an input tax credit arising from a creditable acquisition of a kind described in more than one determination made under section 29-25***

4. (1) This rule applies if:
- (a) you make a creditable acquisition of the kind described in more than one determination (other than this Determination) made by the Commissioner under subsection 29-25(1) of the Act; and
  - (b) the input tax credit for the acquisition that is attributable to a tax period is also attributable to another tax period or periods.
- (2) The amount of that input tax credit is attributable to the later, or latest, of the tax periods.

***Definitions***

5. (1) The following expression is defined for the purposes of this Determination:

***the Act*** means the *A New Tax System (Goods and Services Tax) Act 1999*.

- (2) Other expressions in this Determination have the same meaning as in the Act.

Signed this 30<sup>th</sup> day of June 2000  
Marilyn Knight  
Senior Tax Counsel  
Goods and Services Tax Program  
Delegate of the Commissioner