

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*, I make the following determination, being satisfied under paragraph 29-25(2)(e) of the Act that it is necessary to prevent the provisions of Division 29 and Chapter 4 applying in a way that is inappropriate in circumstances involving a supply or acquisition occurring before the supplier or recipient knows the total consideration:

Citation

1. This Determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for Suppliers of Electricity Distribution Services relying on information from Billing Agents) Determination 2003*.

Commencement

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

Application of Determination

3. This Determination applies where
- (a) you make a taxable supply of electricity distribution services;
 - (b) an invoice for the supply is issued by your billing agent;
 - (c) your billing agent is not an associate;
 - (d) you do not know the total consideration for the supply when any consideration is received for the supply or an invoice is issued relating to the supply; and
 - (e) the ascertainment of the total consideration depends on the receipt of information from your billing agent.

This Determination applies only if you do not account on a cash basis.

Particular attribution rule for GST payable on a supply of electricity distribution services occurring before the supplier knows the total consideration

4. The GST payable by you on a taxable supply of electricity distribution services for which an invoice is issued by your billing agent is attributable to the tax period in which the billing agent provides the information so that the total consideration can be ascertained.

Particular attribution rule for Adjustments

5. An adjustment you have in relation to a supply of electricity distribution services for which an invoice is issued by your billing agent, upon whom you have to rely for information to attribute the adjustment, is attributable to the tax period in which you become aware of the adjustment.

Definitions

6. The following expressions are defined for the purposes of this Determination:

billing agent means an entity that is authorised to issue invoices on behalf of a supplier of electricity distribution services.

electricity distribution services means the transport of electricity from distribution centres to end-use customers.

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

Other expressions in this Determination have the same meaning as in the Act.

Signed this 3rd day of June 2003.

Basil Tropea
Assistant Deputy Commissioner
Goods and Services Tax