



Australian Government
Australian Taxation Office

Legislative Instrument
Goods and Services Tax: Particular Attribution Rules
for supplies and acquisitions relating to the operation
of a Collecting Society under the Copyright Act
Determination (No. 34) 2015

I, James O'Halloran, Deputy Commissioner of Taxation, make this determination under subsection 29-25(1) of the *A New Tax System (Goods and Services Tax) Act 1999*, being satisfied under paragraph 29-25(2)(d) 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 made in connection with a remuneration notice given to a collecting society for the purposes of the *Copyright Act 1968*.

James O'Halloran
Deputy Commissioner of Taxation

Dated: 15 September 2015

1. Name of Determination

This determination is the *Goods and Services Tax: Particular Attribution Rules for supplies and acquisitions relating to the operation of a Collecting Society under the Copyright Act Determination (No. 34) 2015*.

2. Commencement

This determination commences on the day after registration.

3. Repeal of previous instrument

A New Tax System (Goods and Services Tax) Act 1999 (Particular Attribution Rules for supplies and acquisitions relating to the operation of a Collecting Society under the Copyright Act) Determination (No. 1) 2000 – F2005B02439, registered on 28/9/2005 is repealed from the commencement of this determination..

4. Application

This determination applies to circumstances involving a supply or acquisition made in connection with a remuneration notice given to a collecting society for the purposes of the *Copyright Act 1968*.

5. Determination

Particular attribution rule for goods and services tax (GST) payable on a taxable supply made by a copyright owner that is subject to a remuneration notice given to a collecting society

The GST payable by you, as a copyright owner, on a taxable supply that you make, that is the subject of a remuneration notice given to a collecting society, is attributable to the earlier of:

- (a) the tax period in which you become aware that any of the consideration has been received; or,
- (b) the tax period in which you become aware that an invoice has been issued relating to the supply.

However, if you account on a cash basis, then:

- (c) if, in a tax period, you become aware that all of the consideration has been received for a taxable supply – the GST payable on the supply is attributable to that tax period; or,
- (d) if, in a tax period, you become aware that part of the consideration has been received for a taxable supply – the GST payable on the supply is attributable to that tax period, but only to the extent of the consideration that you become aware has been received, or,
- (e) if, in a tax period, you are not aware that any of the consideration has been received for a taxable supply - none of the GST payable on the supply is attributable to that tax period.

Particular attribution rule for GST payable on a taxable supply made by a collecting society to a copyright owner that is subject to a remuneration notice

The GST payable by you on a taxable supply where:

- (a) you are a collecting society for the purposes of the *Copyright Act 1968*; and,
- (b) the consideration for the taxable supply represents the payment of administrative costs out of equitable remuneration collected by you that is subject to a remuneration notice in terms of the *Copyright Act 1968*;

is attributable to the tax period in which you become aware the recipient of the supply is entitled to receive a distribution of that equitable remuneration.

Particular attribution rule for input tax credits that arise on a creditable acquisition made by a copyright owner as a result of a remuneration notice given to a collecting society

The input tax credit to which you are entitled for a creditable acquisition that you make from a collecting society, upon whom you have to rely for information about the acquisition to attribute input tax credits, is attributable to the earlier of:

- (a) the tax period in which you become aware that any of the consideration has been provided; or,
- (b) the tax period in which you become aware that an invoice has been issued relating to the acquisition.

However, if you account on a cash basis, then:

- (c) if, in a tax period, you become aware that you have provided all of the consideration for a creditable acquisition – the input tax credit for the acquisition is attributable to that tax period; or,
- (d) if, in a tax period, you become aware that you have provided part of the consideration – the input tax credit for the acquisition is attributable to

that tax period, but only to the extent of the consideration that you are aware you have provided in that tax period; or,

- (e) if, in a tax period, you are not aware that you have provided any of the consideration, none of the input tax credit for the acquisition is attributable to that tax period.

To avoid doubt, this determination is not intended to override subsection 29-10(3), subsection 29-20(3), Division 57, Division 153 or Division 156 of the Act.

6. Definitions

The following expressions are defined for the purposes of this determination:

collecting society means a company limited by guarantee declared by the Attorney-General to be a collecting society in accordance with Part VA, Part VB, Division 2 of Part VII, or similar provisions of the *Copyright Act 1968*.

remuneration notice means the notice given in writing to a collecting society by a particular institution in accordance with Part VA, Part VB, Division 2 of Part VII and/ or similar provisions of the *Copyright Act 1968*.

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.