



A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 2) 2000

as amended

made under subsection 29-70(3) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901*

This compilation was prepared on **29 June 2007**
taking into account amendments up to *Recipient Created Tax Invoice - GST Terminologies Amending Legislative Instrument 2007*

Prepared by the Goods and Services Tax Centre of Expertise,
Australian Taxation Office

Citation (see Note 1)

1. This determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 2) 2000*.

Commencement (see Note 1)

2. (a) This determination commences on the date the *A New Tax System (Goods and Services Tax) Act 1999* commences.
(b) This determination does not revoke or vary any previous determination made by the Commissioner.

Application of determination

3. This determination applies to an entity not determined previously as being able to issue a tax invoice belonging to a class of tax invoices that may be issued by a recipient

Classes of Tax Invoices that may be issued by the recipient of a taxable supply

4. A road transport operator who is the recipient of a taxable supply, may issue a tax invoice that belongs to a class of tax invoices for a taxable supply of road transport where the recipient:
 - (i) establishes the value of the supply rather than the supplier;
 - (ii) satisfies the requirements set out in Clause 5;

Requirements that must be satisfied by a recipient of a taxable supply

5. A recipient must satisfy the following requirements:
 - (a) the supplier and the recipient must be registered for GST when the invoice is issued;
 - (b) the recipient must set out in the tax invoice the ABN of the supplier;
 - (c) the recipient must issue the original or a copy of the tax invoice to the supplier within 28 days of making, or determining, the value of a taxable supply and must retain the original or the copy;
 - (d) the recipient must issue the original or a copy of an adjustment note to the supplier within 28 days of the adjustment and must retain the original or the copy;
 - (e) the recipient must reasonably comply with its obligations under the taxation laws;

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- (f) the recipient must issue the tax invoice pursuant to a written agreement that the recipient has with the supplier which specifies the supplies to which it relates and contains the following terms:
- (i) the recipient may issue tax invoices in respect of the specified supplies;
 - (ii) the supplier will not issue tax invoices in respect of those supplies;
 - (iii) the supplier acknowledges that it is registered when it enters the agreement and that it will notify the recipient if it ceases to be registered;
 - (iv) the recipient acknowledges that it is registered when it enters into the agreement and that it will notify the supplier if it ceases to be registered;
 - (v) the recipient indemnifies the supplier for any liability for GST and penalty that may arise from an understatement of the GST payable on any supply for which it issues a recipient created tax invoice;
- (g) the recipient must not issue a document that would otherwise be a recipient created tax invoice, on or after the date when the recipient or the supplier has failed to comply with any of the requirements of this determination.
- (h) if the recipient has a current GST turnover of less than \$1,000,000, it must notify the Commissioner in writing of the recipient's intention to use recipient created tax invoices. This notification must be made before 14 days have elapsed after the first occasion that a recipient created tax invoice is issued by that recipient.

Definitions

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

road transport means the transport or delivery of goods using motor-powered road vehicles such as motor vehicle couriers, taxi trucks or rigid and articulated trucks.

road transport operator means an entity that principally supplies road transport

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

Table of Instruments

Notes to the *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 2) 2000*

Note 1

The *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 2) 2000* (in force under subsection 29-70(3) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901*) as shown in this compilation is amended as indicated in the Tables below.

Table of Instruments

| Title | Date of FRLI registration | Date of commencement |
|---|----------------------------------|-----------------------------|
| <i>A New Tax System (Goods and Services Tax) 1999 Classes of Recipient Created Tax Invoice Determination (No. 2) 2000</i> | see F2006B11586 | 1 July 2000 |
| <i>Recipient Created Tax Invoice - GST Terminologies Amending Legislative Instrument 2007</i> | 22 May 2007 (see F2007L01466) | 21 June 2007 |

Table of Amendments

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

| Provision affected | How affected |
|---------------------------|---------------------|
| Clause 5..... | am. (F2007L01466) |