A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 31) 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 **18 May 2009**
taking into account amendments up to *Recipient Created Tax Invoice – Embedded Agreement Amending Legislative Instrument 2009*

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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. 31) 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 publisher 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 an author's publication where the recipient:

   (i) establishes the value of the taxable supply as a royalty based on the value of sales of the author's publication;

   (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 recipient must be registered for GST;

   (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;

   (f) the recipient must have either:

   - a written agreement with the supplier specifying the supplies to which it relates, that is current and effective when the RCTI is issued, agreeing that:

   (i) the recipient can issue tax invoices in respect of the supplies;

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    (ii) the supplier will not issue tax invoices in respect of the supplies;

    (iii) the supplier acknowledges that it is registered for GST when it enters into the agreement and that it will notify the recipient if it ceases to be registered; and

    (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 for GST; or

- an agreement with the supplier embedded in an RCTI it issues that contains the following statement:

> The recipient and the supplier declare that this agreement applies to supplies to which this tax invoice relates. The recipient can issue tax invoices in respect of these supplies. The supplier will not issue tax invoices in respect of these supplies. The supplier acknowledges that it is registered for GST and that it will notify the recipient if it ceases to be registered. The recipient acknowledges that it is registered for GST and that it will notify the supplier if it ceases to be registered for GST. Acceptance of this RCTI constitutes acceptance of the terms of this written agreement.

> Both parties to this supply agree that they are parties to an RCTI agreement. The supplier agrees to notify the recipient if the supplier does not wish to accept the proposed agreement within 21 days of receiving this document;

 (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 a recipient has been carrying on an enterprise as a publisher for a period less than 12 months, the recipient 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:

> **publisher** means a business that pays a royalty to an author in return for an assignment or license of copyright in a published work.

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

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Notes to the *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 31) 2000*

Table of Instruments

Notes to the *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 31) 2000*

Note 1

The *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 31) 2000* (in force under subsection 29-70(3) of the *A New Tax System (Goods and Services Tax) Act 1999*) as shown in this compilation is amended as indicated in the Tables below.

Table of Instruments

Title	Date of FRLI registration	Date of commencement
A New Tax System (Goods and Services Tax) 1999 Classes of Recipient Created Tax Invoice Determination (No. 31) 2000	see F2005B02754	1 July 2000
Recipient Created Tax Invoice – Embedded Agreement Amending Legislative Instrument 2009	14 May 2009 (see F2009L01772)	1 July 2009

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Notes to the *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 31) 2000*

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. (F2009L01772)