

COMMONWEALTH OF AUSTRALIA

A New Tax System (Goods and Services Tax) Act 1999

Under subsection [29-70\(3\)](#) of the *A New Tax System (Goods and Services Tax) Act 1999*, I make the following determination:

Citation

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) 2003*.

Commencement

2.

(a) This determination commences on 28 April 2003.

(b) This determination does not revoke or vary any previous determination made by the Commissioner or a delegate of 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 tax invoice that belongs to a class of tax invoices for a taxable supply of electronic data obtained from pharmacists may be issued by an entity that is the recipient of that taxable supply where the recipient:

- (a) verifies and validates the retrieved data before accepting the data as suitable for collection;
- (b) establishes the quantum of data retrieved;
- (c) establishes the value of the taxable supply; and
- (d) 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 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;
- (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;

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

Signed this 28th day of April 2003

Tracey Nicholson

Assistant Commissioner

Goods and Services Tax Program

Delegate of the Commissioner