

COMMONWEALTH OF AUSTRALIA

A NEW TAX SYSTEM (GOODS AND SERVICES TAX) ACT 1999

DETERMINATION

Under paragraph 151-20(2)(b) of the *A New Tax System (Goods and Services Tax) Act 1999* (“the Act”) I make the following determination:

Citation

1. This Determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 (Annual Tax Period Election) Determination 2004*.

Determination

2. Paragraph 151-20(2)(b) of the Act applies.

Signed this 17th day of December 2004

Bruce Quigley
Deputy Chief Tax Counsel
Tax Counsel Network
Delegate of the Commissioner
.