DETERMINATION

AS THE OFFICER TO WHOM RELEVANT POWER HAS BEEN DELEGATED BY THE COMMISSIONER OF TAXATION, I HEREBY DETERMINE THAT FOR THE PURPOSES OF SECTION 9 OF THE *A NEW TAX SYSTEM (GOODS AND SERVICES TAX TRANSITION) ACT 1999* THE APPLICABLE DATE IS 1 NOVEMBER 1999.

Section 9 of that Act provides that the Commissioner determine a date from which Parts 2-5 and 4-5 of the A New Tax System (Goods and Services Tax) Act 1999 and any other provisions of the GST law so far as they relate to registration apply. By this determination Part 2-5 and Part 4-5 of the GST Act apply on and after 1 November 1999.

Dated this twenty- seventh day of October 1999

...Original signed Lawrie Hill (Assistant Commissioner of Taxation, Goods and Services Tax Program, Brisbane CBD)