

**WAN 2004/7 -**

**COMMONWEALTH OF AUSTRALIA**  
**A NEW TAX SYSTEM (GOODS AND SERVICES TAX) ACT 1999**  
**DETERMINATION**

Under paragraph 29-20(3) 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 Waiver of Requirement to hold an Adjustment Note for a Decreasing Adjustment Determination (No. 7) 2004*.

***Waiver of Adjustment Note Requirement***

2. The following circumstances are circumstances of a kind in which the requirement for an adjustment note under subsection 29-20(3) of the Act does not apply:
  - (a) where the decreasing adjustment relates to a taxable supply to which section 83-5 of the Act applies.

***Application***

3. (1) This determination applies, and is taken to have applied, in relation to net amounts for tax periods starting, or that started, on or after 1 January 2005.  
  
(2) This determination does not revoke, amend or vary any previous determination made by the Commissioner.

***Definitions***

4. (1) The following expression is defined for the purposes of this determination:

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

Signed this            day of December 2004.

John Meyer  
Acting Assistant Deputy Commissioner of Taxation  
Goods and Services Tax

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Initials

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Date