

WAN 2016/39 -



Australian Government

Australian Taxation Office

Legislative Instrument

Goods and Services Tax: Waiver of Adjustment Note Determination (No. 39) 2016 – Reverse Charged Supplies

I, Deborah Jenkins, Acting Deputy Commissioner of Taxation, make this determination under subsection 29-20(3) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

Deborah Jenkins

Acting Deputy Commissioner of Taxation

Dated: 13/09/2016

Name of determination

1. This determination is the *Goods and Services Tax: Waiver of Adjustment Note Determination (No. 39) 2016 – Reverse Charged Supplies*.

Commencement

2. This determination commences on the day after registration.

Repeal of previous determination

3. *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an Adjustment Note for a Decreasing Adjustment Determination (No. 7) 2004 - F2006B00805*, registered on 8 June 2006, is repealed on the commencement of this determination.

Waiver of requirement to hold an adjustment note for a decreasing adjustment

4. The requirement to hold an adjustment note for a decreasing adjustment under subsection 29-20(3) of the GST Act is waived if the decreasing adjustment relates to a taxable supply that section 83-5 of the GST Act (about reverse charging of GST) applies.

Definitions

5. Expressions in this determination have the same meaning as in the GST Act.