

**WTI 2000/4 -**

## COMMONWEALTH OF AUSTRALIA

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

#### DETERMINATION

Under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901* I make the following determination:

#### *Citation*

1. This determination may be cited as: *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 4) 2000 – customers of GE Capital Fleet Services Australia Pty Ltd.*

#### *Commencement*

2. (1) This determination commences on the date the *A New Tax System (Goods and Services Tax) Act 1999* commences.  
(2) This determination does not revoke, amend or vary the *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 1) 2000*, *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 2) 2000* or the *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 3) 2000*.

#### *Circumstances where the requirement for a tax invoice does not apply*

3. The circumstance set out in the following paragraphs is the circumstance of a kind in which the requirement for a tax invoice under subsection 29-10(3) of the Act does not apply.
4. A GE Fleet customer will not be required to hold a tax invoice for an acquisition in order to attribute an input tax credit on the acquisition to a tax period provided that at the time the customer gives its GST return/Business Activity Statement (“BAS”) for the tax period to the Commissioner;
  - (a) the customer holds an expense report produced by GE Capital Fleet Services Australia Pty Ltd (‘GE Fleet’) that records the acquisition and includes the following details:
    - (i) the GE Fleet customer’s name;
    - (ii) the GE Fleet customer’s Australian Business Number (ABN) or address;
    - (iii) driver’s name;
    - (iv) vehicle identifier;
    - (v) for each acquisition for which the GE Fleet Customer may claim an input tax credit the report has:
      - the purchase order identifier;

- a brief description of supply;
- the quantity or extent of supply (where applicable);
- the supplier's name;
- the supplier's ABN;
- the supplier's GST branch registration number (if any);
- the supplier's reference number (if any);
- the date of the GE Fleet customer purchased the acquisition;
- the GST-inclusive amount for the supply;
- the amount of GST paid; and

(vi) contain words to the effect that the expense report may be used instead of a tax invoice to substantiate creditable acquisitions recorded on it; and

(b) GE Fleet distinctively stamps all of the supplier's tax invoices that it receives on behalf of a GE Fleet customer, and records in the expense report to the GE Fleet customer with the words 'Recorded by GE Fleet'.

#### ***Definitions***

8. 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*.

***GE Fleet customer*** is a recipient of a supply that is documented by GE Capital Fleet Services Australia Pty Ltd in its provision of fleet management services.

Other expressions in this determination have the same meaning as in the Act.

Dated this 28th day of June 2000.

Tracey Mellick  
Assistant Commissioner  
Goods and Services Tax Program  
Delegate of the Commissioner