

WTI 2000/5 -

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* 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. 5) 2000 – holders of InnClub Invoice/Statement issued by Flag Choice Hotels Limited.*

Commencement

2. (i) This determination commences on the date on which it is issued.
(ii) This determination does not revoke or vary any previous determination made by the Commissioner.

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 customer of Flag Choice Hotels Limited (Flag Choice) will not be required to hold a tax invoice for a creditable acquisition purchased with a Flag Choice InnClub card 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, the customer holds an InnClub Invoice/Statement issued by Flag Choice Hotels Limited that records the acquisition and includes the following information:
 - (i) the entity’s name;
 - (ii) the name(s) of the person(s) who uses the Flag Choice InnClub Card to purchase the creditable acquisition;
 - (iii) the entity’s Australian Business Number (‘ABN’) or address;
 - (iv) each taxable supply, input taxed and non GST supply is clearly identified;
 - (v) the total amount of Australian GST payable with respect to the taxable supplies on the statement;
 - (vi) suppliers’ Branch Registration Number (where applicable); and
 - (vii) for each creditable acquisition the statement shows:
 - date the acquisition was purchased;
 - the supplier’s name;

- the supplier's ABN;
- the guest name;
- the property name;
- a brief description of the supply (that is, accommodation, food & bar, other costs); and
- the invoice number.

Definitions

5. The following expressions are defined for the purposes of this determination:

the Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

Customer of Flag Choice Hotels Limited is the registered entity that is the corporate holder of the Flag Choice InnClub card.

Flag Choice Inn Club Card is a card that is issued to and in the name of an entity by Flag Choice Hotels Limited.

InnClub Invoice/Statement is a statement of liability issued by Flag Choice to a Customer of Flag Choice Hotels Limited.

Person(s) who uses the Flag Choice InnClub Card include a partnership, sole trader, director and employee of an entity.

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

Dated this 10th day of November 2000.

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