

WTI 2001/1 -

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. 1) 2001 – members of OFFICEWORKS CORPORATE CARD*.

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 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 member of OFFICEWORKS corporate card 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 member gives its GST return/Business Activity Statement (“BAS”) for the tax period to the Commissioner:
 - (a) the member holds a corporate card statement, that is, a purchase summary docket produced by GE Capital Finance Australia (‘GE Finance’) that records the acquisition and includes the following details:
 - (i) the member’s name;
 - (ii) the name(s) of the person(s) who uses the corporate card to purchase the creditable acquisition;
 - (iii) the member’s Australian Business Number (ABN) or address;
 - (iv) for each acquisition for which the member may claim an input tax credit the docket has:
 - the date of the member purchased the acquisition;
 - the supplier’s name (OFFICEWORKS);
 - OFFICEWORKS’ ABN;
 - the supplier’s GST branch registration number (if any);
 - the supplier’s reference number (if any);
 - the purchase order (if any);

- a brief description of supply;
 - the quantity or extent of supply (where applicable);
 - the GST-inclusive amount for the supply;
 - the amount of GST paid; and
- (b) the member has an effectively regulated corporate policy for making adjustments for expenditure on the corporate card that is of a private or domestic nature and were not made in connection with carrying on the member's enterprise.
- (c) The member has supplementary documentary supporting each acquisition on the statement that has a private or domestic component and the documentary evidence clearly identifies the creditable and non-creditable components of the acquisition.
- (d) GE Finance must provide the date each supply on the statement was purchased.

Situations where a tax invoice is still required

5. The member will still need to obtain a tax invoice before attributing input tax credits to be a tax period for a supply on the corporate card statement where :
- (a) the corporate card statement indicates that the supply may be a mixed supply or a taxable supply where GST is not 1/11 of the price; or
- (b) where there is an error on the corporate card statement in relation to the supply.

However, the member will not be required to obtain a tax invoice if the purchase summary docket from GE Finance clearly identify a taxable supply by the use an asterix or some other notation.

Definitions

6. (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.

Dated this 21st day of February 2001.

Anthony Long
Acting Assistant Commissioner
Goods and Services Tax Program
Delegate of the Commissioner