

# 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 asterisk 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 21<sup>st</sup> day of February 2001.

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