

# COMMONWEALTH OF AUSTRALIA

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

### DETERMINATION

I, Anthony Long, in the exercise of the powers and functions conferred upon me by delegation from the Commissioner of Taxation pursuant to section 8 of the *Taxation Administration Act 1953* (Cth), do hereby determine under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999*:

#### ***Citation***

1. This determination is the *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 11) 2004 – American Express Australia Limited*.

#### ***Commencement***

2.
  - (a) This determination commences on 1 September 2004.
  - (b) This determination amends the determinations listed in Clause 4.
  - (c) This determination does not amend, vary or revoke any previous determination made by the Commissioner.

#### ***American Express Australia Limited***

3. A reference to ‘American Express International’ or ‘American Express International Inc.’ in any of the determinations listed in clause 4 includes a reference to ‘American Express Australia Limited’.

#### ***Waiver of tax invoice determinations***

4. The determinations are:
  - (a) *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 2) 2004 - members of Visa International, American Express International, Diners Club International, MasterCard International, Motorcharge Ltd, and Fleet Systems Pty Ltd;*
  - (b) *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 5) 2004 - Business Travel Account Holder of American Express International Inc;*
  - (c) *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 6) 2004 - Corporate Purchasing Account Holder of American Express International Inc; and*
  - (d) *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 7) 2004 - American Express International Inc. KR 1025 Electronic Data Feed.*

Expressions in this determination have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated this 26<sup>th</sup> day of August 2004.

Anthony Long  
ASSISTANT DEPUTY COMMISSIONER OF TAXATION  
Goods and Services Tax (Financial Supplies & Insurance)