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## Legislative Instrument

### *Goods and Services Tax: Waiver of Tax Invoice Requirement (Visa Purchasing Card) Amendment Determination (No.1) 2010*

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I, Shane Reardon, Deputy Commissioner of Taxation, make this determination under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999*:

Shane Reardon  
Deputy Commissioner of Taxation

Dated: 4 November 2010

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#### **1. Name of Determination**

This determination is the *Goods and Services Tax: Waiver of Tax Invoice Requirement (Visa Purchasing Card) Amendment Determination (No.1) 2010*.

#### **2. Commencement**

This determination is taken to have commenced on 1 July 2010.

#### **3. Purpose**

Schedule 1 amends the *Goods and Services Tax: Waiver of Tax Invoice Requirement (Visa Purchasing Card) Legislative Instrument (No.2) 2008 (F2008L03348)* registered on 3 September 2008.

#### **4. Schedule 1 Amendments**

Clause 4 Definitions

Qualifying cardholder

Subclause (c)(ii)

*Omit*

the cardholder is nominated in an application for approval of a GST joint venture made under paragraph 51-5(1)(c) of the GST Act to be the joint venture operator of the joint venture; or

*Substitute*

the cardholder is nominated in a written agreement for the formation of a GST joint venture made under paragraph 51-5(1)(ea) of the GST Act to be the joint venture operator of the joint venture; or

Subclause (c)(iii)

*Omit*

the cardholder is approved as the joint venture operator of the joint venture under paragraph 51-70(1)(c) of the GST Act; and

*Substitute*

the cardholder is nominated as the joint venture operator of the joint venture under paragraph 51-70(1)(c) of the GST Act

Relevant entity

Subclause (b)

*Omit*

is a participant, or has applied as a participant, in the same GST joint venture as a cardholder; or

*Substitute*

is a participant in the same GST joint venture as a cardholder; or