

WTI 2010/1 -



Legislative Instrument

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

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

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