

**WTI 2013/5 -**



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## Legislative Instrument

# A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Offer Documents and Renewal Notices) Legislative Instrument 2013

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I, James O'Halloran, Deputy Commissioner of Taxation, make this legislative instrument under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

### 1. Name of instrument

This legislative instrument is the *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Offer Documents and Renewal Notices) Legislative Instrument 2013*.

### 2. Commencement and application of this instrument

- (a) This legislative instrument commences on 1 July 2010.
- (b) This legislative instrument applies to net amounts for tax periods commencing on or after 1 July 2010.
- (c) This legislative instrument does not revoke, amend or vary any previous legislative instrument made by the Commissioner or a delegate.

### 3. Waiver of the requirement to hold a tax invoice

For the purposes of attributing an input tax credit for a creditable acquisition to a tax period, a recipient is not required (under subsection 29-10(3) of the GST Act) to hold a tax invoice for the creditable acquisition if the requirements provided by this instrument are satisfied.

### 4. Waiver from holding a tax invoice requirements

- (1) At the time the recipient gives their GST return for the tax period to the Commissioner:
  - (a) the recipient must hold an offer document made to a number of parties or a renewal notice; and
  - (b) the offer document or renewal notice must meet the requirements set out in subclause 5(1).
- (2) The recipient must have also done the things set out in subclause 5(2).

## 5. Document information requirements

- (1) The document referred to in subclause 4(1) must:
  - (a) indicate the supplies offered to be acquired or to be renewed;
  - (b) indicate the extent to which each supply is a taxable supply and the total price and total GST payable when the offer or renewal is accepted by you; and
  - (c) satisfy the requirements of paragraphs 29-70(1)(a) and 29-70(1)(c) of the GST Act, other than paragraphs 29-70(1)(c)(iii) (to the extent that this paragraph requires the quantity and the price of what is supplied to be clearly ascertained) and 29-70(1)(c)(vi) of the GST Act, when it was issued.
- (2) In addition, the recipient must:
  - (a) have accepted the offer or renewal; and
  - (b) have completed requirements and paid according to the terms of the offer or renewal.

## 6. Definitions

In this legislative instrument:

- (1) ***Offer document or renewal notice*** means a document that allows the total price of, and GST payable on, a proposed supply to be clearly ascertained when the offer is accepted and complete. Common examples include subscription notices or renewals; insurance offers or renewals; offers of membership to trade or professional associations (or renewals of membership); and offers to attend training courses or conferences.
- (2) Other expressions in this legislative instrument have the same meaning as in the GST Act.

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Dated 19 March 2013

James O'Halloran  
Deputy Commissioner of Taxation