

**WTI 2016/40 -**



Australian Government

Australian Taxation Office

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## Legislative Instrument

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# Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No. 40) 2016 – Government Undercover Agents

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I, Deborah Jenkins, Acting Deputy Commissioner of Taxation, make this determination under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

### **Deborah Jenkins**

Acting Deputy Commissioner of Taxation

Dated: 13/09/2016

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### **Name of determination**

1. This determination is the *Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No. 40) 2016 – Government Undercover Agents*.

### **Commencement**

2. This determination commences on the day after registration.

### **Repeal of previous determination**

3. *Goods and Services Tax: Waiver of Tax Invoice Requirement- Government Undercover Agents Determination (No. 1) 2006- F2006L03278*, registered on 29 September 2006, is repealed on the commencement of this determination.

### **Waiver of requirement to hold a tax invoice**

4. The requirement to hold a tax invoice under subsection 29-10(3) of the GST Act is waived when a government law enforcement agency claims input tax credits for creditable acquisitions in the circumstances set out in this determination.

### **Circumstances where the requirement for a tax invoice is waived**

5. At the time a government law enforcement agency gives its GST return for a tax period to the Commissioner, the government law enforcement agency is not required to hold a tax invoice to attribute an input tax credit for a creditable acquisition to that tax period if:
  - (a) it relates to a reimbursement of an expense to an employee or agent under Division 111 of the GST Act; and

- (b) the employee or agent was using an assumed name when he or she incurred the expense; and
- (c) the government law enforcement agency holds one of the following documents:
  - (i) a credit card statement that is issued in the assumed name of the employee or agent listing the reimbursed expense; or
  - (ii) an employee's or agent's statement that meets the information requirements set out in Clause 6 of this determination.

### **Information requirements for the employee's or agent's statement**

6. The employee's or agent's statement must include:
- (a) the employee's or agent's name and/or assumed name;
  - (b) for each expense that is reimbursed:
    - (i) the date the expense was incurred by the employee or agent;
    - (ii) the supplier's name;
    - (iii) a brief description of the expense;
    - (iv) the total amount paid;
    - (v) whether the amount included GST; and
    - (vi) where the GST isn't 1/11<sup>th</sup> of the amount paid, the amount of GST.

### **Definitions**

7. The following expression is defined for the purposes of this determination:
- government law enforcement agency** means a government related entity whose responsibilities include law enforcement services for preventing criminal behaviour.
8. Other expressions in this determination have the same meaning as in the GST Act.