



Legislative Instrument

Goods and Services Tax: Waiver of Tax Invoice Requirement Determination 2017– customers of Custom Service Leasing Pty Ltd

I, Timothy Dyce, 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).

Signed by Timothy Dyce

Deputy Commissioner of Taxation

Dated: 28/03/2017

1. Name of determination

This determination is the *Goods and Services Tax: Waiver of Tax Invoice Requirement Determination 2017 – customers of Custom Service Leasing Pty Ltd*.

2. Commencement

This determination commences on the day after its registration on the Federal Register of Legislation.

3. Repeal of previous determination

This determination repeals and replaces determination A New Tax System (Goods and Services Tax) *Waiver of Tax Invoice Requirement Determination 2000 – customers of GE Capital Fleet Services Australia Pty Ltd – F2006B11624* (previous determination), registered on 24 November 2006.

4. Application

This determination applies to entities that are **Custom Service Leasing customers**.

This determination is substantially the same as the previous determination. An entity that satisfied the requirements of the previous determination and that is a **Custom Service Leasing customer** will satisfy the requirements of this determination.

5. Circumstances where the requirement for a tax invoice does not apply

(1) A **Custom Service Leasing customer** will not be required to hold a tax invoice for a creditable acquisition in order to attribute an input tax credit from that creditable acquisition to a tax period provided the following conditions are met at the time the **Custom Service Leasing customer** lodges its Business Activity Statement (BAS) for that tax period:

(a) the **Custom Service Leasing customer** holds an expense report produced by Custom Service Leasing Pty Ltd that records the creditable acquisition and includes the following details:

- (i) the **Custom Service Leasing customer's** name
- (ii) the **Custom Service Leasing customer's** Australian Business Number (ABN) or address
- (iii) the driver's name
- (iv) a vehicle identifier
- (v) for each creditable acquisition for which the **Custom Service Leasing customer** may claim an input tax credit the report must have:
 - a. the purchase order identifier
 - b. a brief description of the taxable supply
 - c. the quantity or extent of the taxable supply (where applicable)
 - d. the supplier's name
 - e. the supplier's ABN
 - f. the supplier's GST branch registration number (if any)
 - g. the supplier's reference number (if any)
 - h. the date that the **Custom Service Leasing customer** purchased the creditable acquisition
 - i. the GST-inclusive amount for the taxable supply
 - j. the amount of GST paid, and
- (vi) contains words to the effect that the expense report may be used instead of a tax invoice to substantiate creditable acquisitions recorded on it, and

(b) Custom Service Leasing Pty Ltd:

- (i) stamps all of the supplier's tax invoices that it receives on behalf of a **Custom Service Leasing customer**, and
- (ii) records in the expense report to the **Custom Service Leasing customer** the words 'Recorded by Custom Service Leasing Pty Ltd'.

6. Definitions

The following expressions are defined for the purpose of this determination:

Custom Service Leasing customer is a recipient of a taxable supply that is documented by Custom Service Leasing Pty Ltd (or that entity under

any other name), previously named GE Capital Fleet Services Australia Pty Ltd, in its provision of fleet management services.

Other expressions in this determination have the same meaning as in the GST Act.