



A New Tax System (Goods and Services Tax) (Waiver of Tax Invoice Requirement – Direct Entry Services) Determination 2025

I, Larissa Evans, Acting Deputy Commissioner of Taxation, make the following determination.

Dated 4 August 2025

Larissa Evans
Acting Deputy Commissioner of Taxation

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<i>A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No.30) 2015</i>	4

1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Waiver of Tax Invoice Requirement – Direct Entry Services) Determination 2025*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under subsection 29-10(3) of the Act.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 195-1 of the Act, including the following:

- (a) ABN
- (b) creditable acquisition;
- (c) GST branch registration number;
- (d) GST return;
- (e) input tax credit;
- (f) recipient;
- (g) tax invoice;
- (h) tax period.

In this instrument:

Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

Australian ADI has the same meaning given by section 9 of the *Corporations Act 2001*.

direct entry service means a service that involves the processing of an entity's direct credit and direct debit payments by an Australian ADI.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Waiver of 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 to hold a tax invoice for the acquisition under subsection 29-10(3) of the Act if:

- (a) the recipient makes the acquisition of a direct entry service from an Australian ADI; and
- (b) at the time the recipient gives a GST return to the Commissioner for the tax period to which the input tax credit (or any part of the input tax credit) for the acquisition would otherwise be attributable, the recipient holds a document from the Australian ADI, in relation to the acquisition, that meets the requirements in section 7.

7 Document information requirements

The requirements referred to in paragraph 6(b) are that the document must include:

- (a) the recipient's name;
- (b) the recipient's ABN or address; and
- (c) for each acquisition of a direct entry service for which the recipient may claim an input tax credit:
 - (i) the date the recipient made the acquisition;
 - (ii) the supplying Australian ADI's identity or the standard three letter code used to identify it within the Australian ADI industry;
 - (iii) the supplying Australian ADI's ABN or GST branch registration number;
 - (iv) the description of the acquisition that indicates it refers to a direct entry service (for example, 'DE Fee');
 - (v) the amount of consideration payable by the recipient for the acquisition; and
 - (vi) the amount of GST payable in relation to the consideration payable.

Schedule 1—Repeals

A New Tax System (Goods and Services Tax) Act 1999 Waiver of Tax Invoice Requirement Determination (No.30) 2015

1 The whole of the instrument

Repeal the instrument