



A New Tax System (Goods and Services Tax) (Choosing to Account on a Cash Basis – Representatives of Incapacitated Entities) Determination 2025

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

Dated 4 August 2025

Larissa Evans
Acting Deputy Commissioner of Taxation

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Choosing to Account on a Cash Basis – Representatives of Incapacitated Entities) 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Note: This table relates only to the provisions of this instrument as originally made.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 paragraph 29-40(1)(c) 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) account on a cash basis;
- (b) incapacitated entity;
- (c) representative.

In this instrument:

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

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 Kind of enterprise for which an entity may choose to account on a cash basis

An enterprise that was carried on by an incapacitated entity, before it became incapacitated, is an enterprise in respect of which a representative of the incapacitated entity may choose to account on a cash basis.

Schedule 1—Repeals

Goods and Services Tax: Choosing to Account on a Cash Basis Determination (No 39) 2015 - representatives of incapacitated entities

1 The whole of the instrument

Repeal the instrument