



A New Tax System (Goods and Services Tax) (Application of Intermediary Arrangements to the Multi-Media Industry) Determination 2025

I, Ben Kelly, Deputy Commissioner of Taxation, make the following instrument.

Dated 25 August 2025

Ben Kelly
Deputy Commissioner of Taxation

Contents

1 Name	1
2 Commencement.....	1
3 Authority	1
4 Definitions	1
5 Schedules.....	1
6 Specified supplies and acquisitions.....	2

Schedule 1—Repeals **3**

<i>Goods and Services Tax: Application of Agency Arrangements to the Multi-Media Industry Determination (No. 33) 2015</i>	3
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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Application of Intermediary Arrangements to the Multi-Media Industry) 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Note: This table relates only to the provisions of this instrument as originally made.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 153-65(1) of the Act.

4 Definitions

In this instrument:

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

multi-media product means:

- (a) a product (not including gambling products, telephone cards or gift cards) that combines various forms of media, such as text, images, audio, video, and interactive elements, to convey information or provide entertainment; and
- (b) a product that is provided as an add-on or extension to a product covered by paragraph (a).

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Supplies or acquisitions of multi-media products are specified for the purposes of subsection 153-65(1) of the Act.

Schedule 1—Repeals

Goods and Services Tax: Application of Agency Arrangements to the Multi-Media Industry Determination (No. 33) 2015

1 The whole of the instrument

Repeal the instrument