



A New Tax System (Goods and Services Tax) (Attribution Rules – Supplies and Acquisitions Relating to Collecting Societies) Determination 2025

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

Dated 29 August 2025

Ben Kelly
Deputy Commissioner of Taxation

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<i>Goods and Services Tax: Particular Attribution Rules for supplies and acquisitions relating to the operation of a Collecting Society under the Copyright Act Determination (No. 34) 2015</i>	4
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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Attribution Rules – Supplies and Acquisitions Relating to Collecting Societies) 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Note: This table relates only to the provisions of this instrument as originally made.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 29-25(1) 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) consideration;
- (b) creditable acquisition;
- (c) input tax credit;
- (d) invoice;
- (e) taxable supply;
- (f) tax period.

In this instrument:

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

collecting society has the meaning given by section 10 of the *Copyright Act 1968*.

copyright owner means the owner of a copyright under the *Copyright Act 1968*.

equitable remuneration has the meaning given by section 4 of the *Copyright Regulations 2017*.

remuneration notice has the meaning given by section 10 of the *Copyright Act 1968*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

The GST payable by a collecting society on a taxable supply made to a copyright owner is attributable to the tax period in which the society becomes aware that the owner is entitled to receive a distribution of an amount of equitable remuneration, in circumstances where:

- (a) the society is given a remuneration notice for the amount;
- (b) the amount is collected by the society; and
- (c) the consideration for the supply, which is the payment for the administrative costs of the society out of the amount, is withheld by the society.

7 Attribution rules for GST for copyright owners

The GST payable by a copyright owner on a taxable supply they make, and in respect of which a remuneration notice is given to a collecting society, is attributable as follows:

- (a) if the owner accounts on a non-cash basis, the GST is attributable to the earlier of:
 - (i) the tax period in which the owner becomes aware that any consideration has been received for the supply; and
 - (ii) the tax period in which the owner becomes aware that an invoice relating to the supply has been issued;
- (b) if the owner accounts on a cash basis, the GST is attributable to the tax period in which the owner becomes aware that any consideration has been received for the taxable supply, but it is only attributable to the extent of the amount of consideration received.

8 Attribution rules for input tax credits for copyright owners

An input tax credit for a creditable acquisition made by a copyright owner from a collecting society, is attributable as follows:

- (a) if the owner accounts on a non-cash basis, the input tax credit is attributable to the earlier of:
 - (i) the tax period in which the owner becomes aware that any consideration has been provided for the acquisition; and
 - (ii) the tax period in which the owner becomes aware that an invoice relating to the acquisition has been issued
- (b) if the owner accounts on a cash-basis, the input tax credit is attributable in the tax period in which the owner becomes aware that any consideration

has been provided for the creditable acquisition, but it is only attributable to the extent of the amount of consideration provided.

Schedule 1—Repeals

Goods and Services Tax: Particular Attribution Rules for supplies and acquisitions relating to the operation of a Collecting Society under the Copyright Act Determination (No. 34) 2015

1 The whole of the instrument

Repeal the instrument