



# **A New Tax System (Goods and Services Tax) (Attribution Rules – Prepayment for a Telecommunication Supply) Determination 2026**

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I, Will Day, Deputy of Commissioner of Taxation, make the following determination.

Dated 25 February 2026

Will Day  
Deputy Commissioner of Taxation

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## 1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Attribution Rules – Prepayment for a Telecommunication Supply) Determination 2026*.

## 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Note: This table relates only to the provisions of this instrument as originally made.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) invoice;
- (c) taxable supply;
- (d) tax period;
- (e) telecommunication supply.

In this instrument:

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

**prepayment** means a payment made by a customer to a telecommunications provider for a taxable supply that is a telecommunication supply before the provider has issued an invoice for the supply as part of its regular billing cycle.

**telecommunications provider** means an entity that makes telecommunication supplies to the public for a fee.

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## **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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 GST attribution rules for a prepayment for a telecommunication supply**

If a prepayment for a taxable supply that is a telecommunication supply is made to a telecommunications provider that does not account on a cash basis, the GST payable by the provider on the supply is attributable to the earlier of:

- (a) the tax period in which an invoice is issued in relation to the supply; and
- (b) the tax period in which an invoice would have been issued by the telecommunications provider in relation to the supply had the prepayment not been made.

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## **Schedule 1—Repeals**

### ***Goods and Services Tax: Particular Attribution Rules Determination (No. 28) 2016 for Prepayments of Telephone Services***

#### **1 The whole of the instrument**

Repeal the instrument