



A New Tax System (Goods and Services Tax) (Waiver of Adjustment Note Requirement - Reverse Charged Supplies) Determination 2026

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

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Will Day
Deputy Commissioner of Taxation

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Waiver of Adjustment Note Requirement - Reverse Charged Supplies) Determination 2026*.

2 Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

3 Authority

This instrument is made under subsection 29-20(3) of the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Definitions

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

- (a) adjustment;
- (b) adjustment note;
- (c) decreasing adjustment;
- (d) entity;
- (e) GST return;
- (f) recipient;
- (g) taxable supply;
- (h) tax period.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

When an entity gives a GST return for a tax period, it is not required to hold an adjustment note to attribute a decreasing adjustment to the tax period if the adjustment relates to a taxable supply to which section 83-5 of the Act applies.

Note: Section 83-5 of the Act is about the recipient of a taxable supply paying GST instead of the supplier (“reverse charge”) in certain circumstances.

Schedule 1—Repeals

Goods and Services Tax: Waiver of Adjustment Note Determination (No. 39) 2016 – Reverse Charged Supplies

1 The whole of the instrument

Repeal the instrument

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