



# **A New Tax System (Goods and Services Tax) (Waiver of Tax Invoice Requirement – Reimbursement of Acquisitions Made Using an Assumed Name) Determination 2026**

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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 Tax Invoice Requirement – Reimbursements of Acquisitions Made Under an Assumed Name) 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 29-10(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) creditable acquisition;
- (b) government related entity;
- (c) GST return;
- (d) input tax credit;
- (e) State law;
- (f) Territory law;
- (g) tax invoice;
- (h) tax period.

In this instrument

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

**government law enforcement agency** means a government related entity that undertakes law enforcement activities for preventing criminal behaviour.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

A government law enforcement agency is not required to hold a tax invoice under subsection 29-10(3) of the Act for the purposes of attributing an input tax credit for a creditable acquisition to a tax period if:

- (a) the agency reimburses their agent or employee for an expense the agent or employee incurred; and

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- (b) when they incurred the expense, the agent or employee was using an assumed name; and
  - (c) Division 111 of the Act applies to treat the reimbursement of the expense as consideration for the acquisition from the agent or employee; and
  - (d) when the agency gives a GST return for the tax period, the agency holds one of the following documents:
    - (i) a credit card statement that is issued in the assumed name of the agent or employee, recording details of the expense;
    - (ii) a statement made by the agent or employee that meets the information requirements set out in section 7;
    - (iii) in relation to the taxable supply acquired in incurring the expense, a document that would comply with the requirements of a tax invoice under section 29-70 of the Act but for the fact that it is issued in the assumed name of the agent or employee.

## **7 Document information requirements**

The requirements referred to in subparagraph 6(d)(ii) are that the document must include:

- (a) the name of the agent or employee and the assumed name they used when they incurred the expense; and
- (b) all of the following information about the taxable supply acquired in incurring the expense:
  - (i) the date of the supply;
  - (ii) enough information to enable the supplier's identity and ABN to be ascertained;
  - (iii) a brief description of what was supplied;
  - (iv) the total amount paid and whether the amount included GST;
  - (v) where the GST is not 1/11<sup>th</sup> of the amount paid, the amount of GST.

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## **Schedule 1—Repeals**

### ***Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No. 40) 2016 – Government Undercover Agents***

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

Repeal the instrument

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