



Legislative Instrument

CLASSES OF TRANSACTIONS FOR WHICH GOVERNMENT RELATED ENTITIES ARE EXEMPT FROM PROVIDING THIRD PARTY REPORTS DETERMINATION 2016

I, **Greg Williams**, Deputy Commissioner of Taxation, make this determination under paragraph 396-70(4)(b) of Schedule 1 to the *Taxation Administration Act 1953*.

GREG WILLIAMS
Deputy Commissioner of Taxation
Dated: 11 April 2016

1. **Name of instrument**

This instrument is the *Classes of Transactions for which Government Related Entities are Exempt from Providing Third Party Reports Determination 2016*.

2. **Commencement**

This instrument commences on 1 July 2017.

3. **Application**

This instrument applies to government related entities (within the meaning of section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*).

4. **Determination**

Government related entities (within the meaning of section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*) are not required to provide information to the Commissioner of Taxation under table items 1 or 2 in section 396-55 of Schedule 1 to the *Taxation Administration Act 1953* in relation to the following transactions:

a) Electronic payments made:

- i. to a BPAY biller;
- ii. by recurring direct debit;
- iii. by debit or credit card payment through a merchant acquiring system; or
- iv. via third party payment processors facilitating any of the above payments.

- b) Provision of consideration to a carriage service provider for a carriage service (within the meanings of the *Telecommunications Act 1997*);
- c) Provision of consideration to a utility for the provision of electricity, water, sewerage or gas;
- d) Provision of consideration for transportation of employees;
- e) Provision of consideration to a general insurer for services provided in the course of the insurer's insurance business (within the meaning of the *Insurance Act 1973*);
- f) Provision of consideration for accommodation in commercial premises;
- g) Provision of consideration for accommodation in a hotel, motel, inn, hostel, boarding house, caravan park or camping ground;
- h) Provision of consideration for the lease of goods (within the meaning of section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*);
- i) Provision of consideration for the creation, grant, transfer, assignment or use under licence of a right;
- j) Provision of consideration for a financial supply (within the meaning of section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*);
- k) Provision of consideration for membership of a professional association or body;
- l) Provision of consideration for services relating to the exercise of court or tribunal functions, including consideration provided to jurors, witnesses and advocates for minors;
- m) Provision of consideration for a supply (within the meaning of section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*) to another government related entity; or
- n) Provision of a grant to another government related entity.

5. **Additional information**

Entities may provide information where not reporting it would impose an increased administrative burden on the reporting entity.

6. **Definitions**

Consideration has the meaning given in section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.