

# ***PS LA 2001/1 (Withdrawn) - Determinations under subsection 29-25(1) of the A New Tax System (Goods and Services Tax) Act 1999***

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! This practice statement is withdrawn with effect from 5 April 2006. Information regarding the process for legislative instruments can be found in PS CM 2005/25 Compliance with the Legislative Instruments Act 2003. Information about delegations can be found at the following [link](#). (Both of these links available internally only.)

! This document has changed over time. This version was published on *5 April 2006*



# ATO Practice Statement

## Law Administration

PS LA 2001/1

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**FOI status: may be released**

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*This Practice Statement is issued under the authority of the Commissioner and must be read in conjunction with Law Administration Practice Statement PS LA 1998/1. It must be followed by ATO officers unless doing so creates unintended consequences. Where this occurs ATO officers must follow their Business Line's escalation process.*

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**SUBJECT:**        **Determinations under subsection 29-25(1) of the A New Tax System (Goods and Services Tax) Act 1999**

**PURPOSE:**      **To explain the operation of subsection 29-25(1) of the A New Tax System (Goods and Services Tax) Act 1999, where a request for a determination under that subsection is received**

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### STATEMENT

1. Under subsection 29-25(1) of the A New Tax System (Goods and Services Tax) Act 1999 (the GST Act), the Commissioner may determine, in writing, particular attribution rules for GST on taxable supplies of a specified kind, input tax credits for creditable acquisitions or creditable importations of a specified kind, or adjustments of a specified kind.
2. The Commissioner must only make a determination under this subsection to prevent the basic attribution rules and any special rules applying in a way that is inappropriate in circumstances involving a situation described in subsection 29-25(2) of the GST Act.
3. There is no provision under subsection 29-25(1) of the GST Act for the Commissioner to make a determination for an entity or entities. Any request from an entity seeking a determination for a particular kind of supply or acquisition that it makes must only be considered in terms of whether or not a determination should be made for **all** supplies or acquisitions of that kind.
4. If the Commissioner determines a particular attribution rule for a specified kind of taxable supply, creditable acquisition, creditable importation, or adjustment, that rule applies to all taxable supplies, creditable acquisitions, creditable importations or adjustments of that kind.
5. The particular attribution rule as determined by the Commissioner must be applied. An entity cannot choose to apply the attribution rules that would otherwise apply to the supply, acquisition, importation or adjustment.

6. A request for a determination of a particular attribution rule under subsection 29-25(1) of the GST Act must be allocated to Interpretation and Large Enterprise Compliance (ILEC) or Government and Community Sector (GCS) in accordance with the GST business line rules for case allocation: - *Guiding Principles for design of GST Technical Workflow and Escalation*.

## EXPLANATION

7. The Commissioner may make determinations under the GST legislation. These determinations have been categorised as either legislative or administrative. Legislative determinations must be made by the Commissioner or a delegate. A determination made under subsection 29-25(1) of the GST Act is a legislative determination. A delegation has been executed by the Commissioner conferring power on selected SES positions to make determinations under this section.
8. Subsection 29-25(1) of the GST Act allows the Commissioner to determine, in writing, particular attribution rules for:
- (a) GST on taxable supplies of a specified kind
  - (b) input tax credits for creditable acquisitions of a specified kind
  - (c) input tax credits for creditable importations of a specified kind, or
  - (d) adjustments of a specified kind.
9. The Commissioner must only determine particular attribution rules different from the basic attribution rules and any relevant special rules under the GST Act if satisfied that the application of the basic and any special rules would produce an inappropriate result in circumstances involving the situations described in subsection 29-25(2) of the GST Act. These situations are:
- (a) a supply or acquisition in which possession of goods passes, but title in the goods will, or may, pass at some time in the future
  - (b) a supply or acquisition for which payment is made or an invoice is issued, but use, enjoyment or passing of title will, or may, occur at some time in the future
  - (c) a supply or acquisition occurring, but still being subject to a statutory cooling off period under an Australian law
  - (d) a supply or acquisition occurring before the supplier or recipient knows it has occurred
  - (e) a supply or acquisition occurring before the supplier or recipient knows the total consideration
  - (f) a supply or acquisition made under a contract that is subject to preconditions, or
  - (g) a supply or acquisition made under a contract that provides for retention of some or all of the consideration until certain conditions are met.

10. If the supply or acquisition described in the request for a determination under subsection 29-25(1) of the GST Act does not involve any of the above situations, the Commissioner must not make a determination.
11. A determination under subsection 29-25(1) of the GST Act overrides the basic attribution rules and the special rules in Chapter 4, but only to the extent of any inconsistency and only to the extent provided for in the determination.
12. Determinations have been made under subsection 29-25(1). For example, the following Goods and Services Tax Rulings have copies of determinations attached:
  - Goods and Services Tax Ruling GSTR 2000/12: attributing GST payable and input tax credits for supplies and acquisitions under lay-by sale agreements
  - Goods and Services Tax Ruling GSTR 2000/29: attributing GST payable, input tax credits and adjustments and particular attribution rules made under section 29-25, and
  - Goods and Services Tax Ruling GSTR 2000/32: attributing GST payable on supplies of gas and electricity made by public utility providers.

#### **Amendment history**

| <b>Date of amendment</b> | <b>Part</b> | <b>Comment</b>   |
|--------------------------|-------------|--|
| 22 June 2004             | Paragraph 6 | References to section 29-25 of the ANTS (GST) Act 1999 updated to subsection 29-25(1). |

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*subject references:* attribution rules; determinations; Goods & services tax;  
GST tax periods,

*legislative references:* *A New Tax System (Goods and Services Tax) Act 1999*  
section 29-25  
*A New Tax System (Goods and Services Tax) Act 1999*  
subsection 29-25(1)  
*A New Tax System (Goods and Services Tax) Act 1999*  
subsection 29-25(2)  
*A New Tax System (Goods and Services Tax) Act 1999*  
Chapter 4

*related public rulings:* Goods and Services Tax Ruling GSTR 2000/12;  
Goods and Services Tax Ruling GSTR 2000/29;  
Goods and Services Tax Ruling GSTR 2000/32

*file references:* 2001/000208

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