

AN 2015/35 -



Australian Government
Australian Taxation Office

Legislative Instrument
Goods and Services Tax: Extension of Time to Issue
An Adjustment Note Determination (No. 35) 2015

I, James O'Halloran, Deputy Commissioner of Taxation, make this determination under subsection 29-75(3) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901*.

James O'Halloran
Deputy Commissioner of Taxation

Dated: 15 September 2015

1. Name of Determination

This determination is the *Goods and Services Tax: Extension of Time to Issue An Adjustment Note Determination (No. 35) 2015*.

2. Commencement

This determination commences on the day after registration.

3. Repeal of previous instrument

A New Tax System (Goods and Services Tax) Act 1999 Extension of Time to issue An Adjustment Determination (No. 1) 2000 – F2005B01937, registered on 21/7/2005 is repealed on the commencement of this determination.

4. Application

This determination applies to an entity that satisfies the following requirements:

- (a) the supplier must be registered for GST;
- (b) the supplier must be a Public Utility Provider;
- (c) the supply to which this determination applies is the provision of utility services;
- (d) the supplier must have issued a tax invoice in relation to the supply which is now subject to an adjustment;
- (e) the recipient must not have requested an adjustment note for the adjustment relating to the supply; and
- (f) if a recipient of a supply requests from a supplier an adjustment note for an adjustment relating to the supply, the supplier must issue an adjustment note within 28 days of the receipt of the request.

5. Determination

This determination applies to a Public Utility Provider who is a gas retailer. A Public Utility Provider, upon becoming aware of an adjustment can extend the time in which

they must issue an adjustment note to the date on which the next invoice would normally issue for that customer or 98 days, whichever is the earlier.

6. Definitions

The following expressions are defined for the purposes of this determination:

Public Utility Provider has the same definition as provided in GSTR 2000/32:-

"a Public Utility Provider is an authority or an enterprise, the primary business of which is to provide electricity or gas to the public for domestic or business purposes. The public utility provider may be publicly or privately owned".

Utility Services the provision of gas and electricity supplies and associated ancillary supplies.

Other terms in this determination that are defined in the *A New Tax System (Goods and Services Tax) Act 1999* have the same meaning in this determination as they have in that Act.