

DA 2000/1 -

COMMONWEALTH OF AUSTRALIA

A NEW TAX SYSTEM (GOODS AND SERVICES TAX) ACT 1999

DETERMINATION

Under paragraph 29-20(3) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901* I make the following determination:

Citation

1. This determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 Waiver of Requirement to hold an Adjustment Note for a Decreasing Adjustment Determination 2000*.

Waiver of Adjustment Note Requirement

2. The following circumstances are circumstances of a kind in which the requirement for an adjustment note under subsection 29-20(3) does not apply:

- (a) where the decreasing adjustment relates to a taxable supply under section 84-5 of the Act.

Dated this 21st day of March 2000.

Lawrie Hill
Assistant Commissioner
GST Rulings
Delegate of the Commissioner