

RCTI 2010/1 -



Legislative Instrument

***Goods and Services Tax: Recipient Created Tax
Invoice Amendment Determination (No.1) 2010***

I, Shane Reardon, Deputy Commissioner of Taxation, make this determination under subsection 29-70(3) of the *A New Tax System (Goods and Services Tax) Act 1999*:

Shane Reardon
Deputy Commissioner of Taxation

Dated: 4 November 2010

1. Name of Determination

This determination is the *Goods and Services Tax: Recipient Created Tax Invoice Amendment Determination (No.1) 2010*

2. Commencement

This determination is taken to have commenced on 1 July 2010.

3. Purpose

Schedule 1 amends the *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 1) 2000 (F2006B11580)* registered on the Federal Register of Legislative Instruments on 15 November 2006.

4. Schedule 1 Amendments

Subclause 3(d)(i)(B)

Omit

is nominated in an application for approval of a GST joint venture made under paragraph 51-5(1)(c) to be the joint venture operator of the joint venture; or

Substitute

is nominated in a written agreement for the formation of a GST joint venture made under paragraph 51-5(1)(ea) to be the joint venture operator of the joint venture; or

Subclause 3(d)(i)(C)

Omit

is approved as the joint venture operator of the joint venture under paragraph 51-70(1)(c)

Substitute

is nominated as the joint venture operator of the joint venture under paragraph 51-70(1)(c)

Clause 5 Definitions

Relevant entity

Subclause (b)

Omit

is a participant, or has applied as a participant, in the same GST joint venture as a recipient; or

Substitute

is a participant in the same GST joint venture as a recipient; or