

***TS 2000/1 -***

COMMONWEALTH OF AUSTRALIA

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

**DETERMINATION**

Under subsection 85-5(2) of the *A New Tax System (Goods and Services Tax) Act 1999*, I make the following determination:

***Citation***

1. This determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 Telecommunication Supplies Determination (No. 1) 2000*.

***Commencement***

2. This determination commences on the date the *A New Tax System (Goods and Services Tax) Act 1999* commences.

***Application of determination***

3. This determination applies to an entity that makes telecommunication supplies through an enterprise that is not carried on in Australia.
4. Although this determination only affects the application of Division 85 of the GST Act and not other provisions, in particular the connected with Australia rules in Division 9, it has flow-on effects for other provisions. For example, as a result of this determination, Division 84, which is about certain offshore supplies not connected with Australia, may apply to a supply that would be *connected with Australia* were it not for this determination.

***Classes of supplies on which it is not administratively feasible to collect GST***

5. Collection of GST on a *telecommunication supply* that the supplier makes through an enterprise that is not carried on in Australia is not administratively feasible where either of the following paragraphs are satisfied:
  - (a) the recipient of the supply is a telecommunications provider; or
  - (b) the supplier is not registered for GST.

***Definitions***

6. For the purposes of this determination:

*telecommunications provider* means an entity that makes telecommunication supplies available to the public for a fee
7. Other expressions in this determination have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

Signed this 17<sup>th</sup> day of November 2000.

Michael Hardy  
ACTING ASSISTANT COMMISSIONER OF TAXATION  
Goods and Services Tax