

***WTI 2000/2 -***

# COMMONWEALTH OF AUSTRALIA

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

### DETERMINATION

Under subsection 29-10(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 is the *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 2) 2000*.

#### **Commencement**

2. (1) This determination commences on the date the *A New Tax System (Goods and Services Tax) Act 1999* commences.  
(2) This determination does not revoke, amend or vary the *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 1) 2000*.

#### **Circumstances where the requirement for a tax invoice does not apply**

3. The circumstances set out in the following paragraph are circumstances of a kind in which the requirement for a tax invoice under subsection 29-10(3) of the Act does not apply:
  - (a) where the input tax credit for a creditable acquisition relates to a supply that is a taxable supply because of section 84-5 of the Act.

#### **Definitions**

4. (1) The following expression is defined for the purposes of this determination:  
**the Act** means the *A New Tax System (Goods and Services Tax) Act 1999*.  
(2) Other expressions in this determination have the same meaning as in the Act.

Dated this 14<sup>th</sup> day of June 2000.

Peter Chochula  
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Goods and Services Tax Program  
Delegate of the Commissioner