

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 14th day of June 2000.

Peter Chochula

Senior Tax Counsel

Goods and Services Tax Program

Delegate of the Commissioner