

**WTI 2013/8 -**



## Legislative Instrument

# A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Legislative Instrument 2013

---

I, James O'Halloran, Deputy Commissioner of Taxation, make this legislative instrument under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

### 1. Name of instrument

This legislative instrument is the *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Creditable Acquisition of Taxi Travel) Legislative Instrument 2013*.

### 2. Commencement and application of this instrument

- (a) This legislative instrument commences on 1 July 2010.
- (b) This legislative instrument applies to net amounts for tax periods commencing on or after 1 July 2010.
- (c) This legislative instrument does not revoke, amend or vary any previous legislative instrument made by the Commissioner or a delegate.

### 3. Waiver of the requirement to hold a tax invoice

For the purposes of attributing an input tax credit for a creditable acquisition to a tax period, a recipient that makes a creditable acquisition of taxi travel is not required (under subsection 29-10(3) of the GST Act) to hold a tax invoice for the creditable acquisition if the requirements provided by this instrument are satisfied.

### 4. Waiver from holding a tax invoice requirements

At the time the recipient gives its GST return for a tax period to the Commissioner:

- (a) the recipient must hold a document for the acquisition of the taxi travel that was issued by the supplier:
  - (i) to the recipient; or

- (ii) to an employee, associate, agent, officer or partner of the recipient, in circumstances where the recipient reimburses the employee, associate, agent, officer or partner for taxi travel incurred that is:
  - related directly to their activities as the recipient's employee, agent, officer or partner; or
  - constitutes an expense payment benefit to an employee or associate; and
- (b) the document must meet the information requirements set out in clause 5.

## 5. Document information requirements

The document referred to in clause 4:

- (a) meets the requirements of paragraphs 29-70(1)(a) and 29-70(1)(c) of the GST Act other than the identity requirement in subparagraph 29-70(1)(c)(i) of the GST Act; and
- (b) contains enough information to enable the taxi driver's licence or accreditation number and the taxi driver's ABN to be clearly ascertained from the document.

## 6. Definitions

- (1) ***Taxi driver's licence or accreditation number*** means the licence, authority or accreditation number issued by the relevant State or Territory government regulatory body that authorises the person to drive a taxi.
- (2) Other expressions in this legislative instrument have the same meaning as in the GST Act.

---

Dated 19 March 2013

James O'Halloran  
Deputy Commissioner of Taxation