

WTI 2016/33 -



Legislative Instrument

Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No.33) 2016- Choice Hotels Corporate Charge Card

I, Timothy Dyce, Deputy Commissioner of Taxation, make this determination under subsection 29-10(3) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

Timothy Dyce

Deputy Commissioner of Taxation

Dated: 26 February 2016

Name of determination

1. This determination is the *Goods and Services Tax: Waiver of Tax Invoice Requirement Determination (No.33) 2016- Choice Hotels Corporate Charge Card*.

Commencement

2. This determination commences on the day after registration.

Repeal of previous determination

3. *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement Determination (No. 5) 2000 – holders of Inn Club Invoice/Statement issued by Flag Choice Hotels Limited* (the previous determination) - F2005B02748, registered on 5 October 2005, is repealed on the commencement of this determination.

Waiver of requirement to hold a tax invoice

4. The requirement to hold a tax invoice under subsection 29-10(3) of the GST Act is waived if a Choice Hotels corporate charge card account holder meets the requirements of this determination.

Requirements to be met

5. At the time a Choice Hotels corporate charge card(s) account holder gives its GST return for the tax period to the Commissioner, they must hold a corporate card statement issued by Choice Hotels that meets the information requirement set out in Clause 6.

Document information requirements

6. The corporate card statement must include:
- (a) the date of issue of the corporate card statement;
 - (b) the account holder's name;
 - (c) the Australian Business Number or address of the account holder;
 - (d) the total amount of GST payable on the taxable supplies¹ listed on the statement for the period;
 - (e) for the particular taxable supply:
 - (i) the date the taxable supply was made;
 - (ii) the supplier's name;
 - (iii) the supplier's ABN;
 - (iv) the name of the guest;
 - (v) a brief description of the taxable supply (that is, accommodation, food and beverages and other costs);
 - (vi) the price of the taxable supply; and
 - (vi) the invoice number.

Attribution of input tax credits

7. Where the account holder complies with the requirements in Clause 5, an input tax credit will be attributable to the first tax period in which they hold the corporate card statement.

Definitions

8. The following expressions are defined for the purposes of this determination:

account holder means an entity that is issued with one or more Choice Hotels corporate charge cards.

Choice Hotels means Choice Hotels Asia-Pac Pty Ltd.

Choice Hotels corporate charge card means a corporate charge card that is issued by Choice Hotels to acquire accommodation, goods and services from Choice Hotels franchisees' hotels or motels in Australia.

corporate card statement is a statement of liability issued by Choice Hotels to an account holder of one or more Choice Hotels corporate charge cards.

9. Other expressions in this determination have the same meaning as in the GST Act.

¹ Creditable acquisitions is defined in section 11-20 of the GST Act as a taxable supply made to a GST registered recipient who acquired it solely or partly for a creditable purpose and for consideration.