

LI 2023/35 -



Taxation Administration (Transitional Exemptions for Reporting by Electronic Distribution Platform Operators – Relevant Accommodation and Taxi Travel) Determination 2023

I, Ben Kelly, Deputy Commissioner of Taxation, make the following determination.

Dated 21 November 2023

Ben Kelly
Deputy Commissioner of Taxation

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1 Name

This instrument is the *Taxation Administration (Transitional Exemptions for Reporting by Electronic Distribution Platform Operators – Relevant Accommodation and Taxi Travel) Determination 2023*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2023	1 July 2023

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under subparagraph 396-55(b)(ii) and subsection 396-70(4) in Schedule 1 to the Act.

4 Definitions

In this instrument:

Act means the *Taxation Administration Act 1953*.

electronic distribution platform has the same meaning as in section 84-70 of the GST Act, but disregarding paragraph 84-70(1)(c).

GST Act means the *A New Tax System (Goods and Services Tax Act) 1999*.

prorated amount means the amount worked out using the following formula:

- (a) step 1: divide the number of days the operator was operating the platform by 365; and
- (b) step 2: multiply the result of step 1 by \$1,000,000.

relevant accommodation means accommodation booked for 90 consecutive days or less.

reportable transaction means a transaction described in column 2 of table item 15 in section 396-55 in Schedule 1 to the Act.

reporting period means the period set out in paragraph 396-55(a) in Schedule 1 to the Act.

taxi travel has the same meaning as in the GST Act.

5 Temporary reporting exemption for small electronic distribution platforms

The operator of an electronic distribution platform is not required to prepare and give a report about reportable transactions that happened during a reporting period ending on or before 30 June 2024 if:

- (a) the transactions involved a supply of relevant accommodation or taxi travel;
- (b) the operator either:
 - (i) was operating the platform on or before 30 June 2023; or
 - (ii) had completed building the systems required to operate the platform on or before 30 June 2023, and commenced operating the platform on or before 31 December 2023;
- (c) the total value of all reportable transactions (including GST where applicable) made through the platform was less than:
 - (i) \$1,000,000 in the 12 month period ending on the last day of the reporting period, where the operator was operating the platform for that entire period; or
 - (ii) the prorated amount, where the operator commenced operating the platform in the 12 month period ending on the last day of the reporting period; and
- (d) the operator has notified the Commissioner in writing that they would be applying this exemption on or before the later of:
 - (i) the day they would otherwise be required to give a report under paragraph 396-55(b) in Schedule 1 to the Act; or
 - (ii) where the operator asks the Commissioner for an extension of time and the Commissioner agrees, a day notified by the Commissioner in writing.

6 Extension of time where exemption not relied on

Where the operator of an electronic distribution platform chooses not to rely on the exemption in section 5 for a reporting period ending on or before 30 June 2024, it must give the report:

- (a) for the reporting period ending on 31 December 2023, on or before 29 February 2024; and
- (b) for the reporting period ending 30 June 2024, on or before 2 September 2024.

Note: This extension of time only applies to operators in circumstances where the conditions in section 5, other than the condition in paragraph 5(d), are met.

7 Repeal

This instrument is repealed on 31 December 2024.