

***LI 2023/36 -***



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

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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 (Reporting Exemptions for 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Note: This table relates only to the provisions of this instrument as originally made.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 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*.

*indirect tax zone* has the same meaning as in the GST Act, but as if that definition included the external Territories.

*listed entity* means an entity whose membership interests are publicly traded on an approved stock exchange within the meaning of section 995-1 of the *Income Tax Assessment Act 1997*.

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

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- (a) step 1: divide the number of days the supplier had the property listed on the electronic distribution platform in the 12 month period ending on the last day of the reporting period by 365; and
  - (b) step 2: multiply the result of step 1 by 2,000.

**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.

**substantial property** means a property where, for a reporting period, at least the following number of transactions were made through the electronic distribution platform for that property:

- (a) 2,000 transactions in the 12 month period ending on the last day of the reporting period, where the property was listed on the platform for that entire period; or
- (b) the prorated amount of transactions, where the property was first listed on the platform in the 12 month period ending on the last day of the reporting period.

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

## 5 Exemption for certain operators of electronic distribution platforms

The operator of an electronic distribution platform (the first platform) is not required to prepare and give a report about a reportable transaction involving a supply of relevant accommodation or taxi travel if:

- (a) the supply was made through the first platform and at least one other electronic distribution platform;
- (b) the operator of the first platform did not itself provide any consideration for the supply directly to the supplier;
- (c) the operator of another electronic distribution platform provided all or part of the consideration for the supply to the supplier and has a reporting obligation under table item 15 in section 396-55 in Schedule 1 to the Act in relation to the reportable transaction; and
- (d) the operator of the first platform 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.

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## 6 Exemption for certain transactions

The operator of an electronic distribution platform is not required to prepare and give a report about a reportable transaction involving a supply of relevant accommodation or taxi travel if:

- (a) the supplier was:
  - (i) a listed entity; or
  - (ii) a wholly-owned subsidiary of a listed entity;
- (b) the transaction involved the provision of consideration relating to a substantial property; or
- (c) the following conditions are met:
  - (i) the supplier has provided the operator with one or more addresses, and none of those addresses are within the indirect tax zone;
  - (ii) for a reportable transaction involving a supply of taxi travel, the taxi travel did not occur within the indirect tax zone;
  - (iii) the consideration provided to the supplier was not paid to an account held with a financial institution in the indirect tax zone; and
  - (iv) there is no other information available to the operator that indicates that the supplier is a resident of Australia.