

**LI 2024/22 -**



# **A New Tax System (Goods and Services Tax): Waiver of Tax Invoice Requirement (Motor Vehicle Incentive Payment Made to Motor Vehicle Dealer) Determination 2024**

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

Dated 19 August 2024

Ben Kelly  
Deputy Commissioner of Taxation

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<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Motor Vehicle Incentive Payment Made to Motor Vehicle Dealer) Legislative Instrument 2014</i>	<b>3</b>



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## 1 Name

This instrument is the *A New Tax System (Goods and Services Tax): Waiver of Tax Invoice Requirement (Motor Vehicle Incentive Payment Made to Motor Vehicle Dealer) Determination 2024*.

## 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	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made.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 29-10(3) of the Act.

## 4 Definitions

Note: A number of expressions used in this instrument are defined in section 195-1 of the Act, including the following:

- (a) creditable acquisition;
- (b) GST return;
- (c) input tax credit;
- (d) recipient;
- (e) tax invoice;
- (f) tax period.

In this instrument:

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

**consideration payable by the recipient** means consideration for the supply of a motor vehicle required to be paid by the recipient of the supply to the supplier, and does not include a motor vehicle incentive payment.

**motor vehicle incentive payment** means consideration required to be paid by a motor vehicle manufacturer, distributor or importer to a motor vehicle dealer that

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forms part of the total consideration for the supply of a motor vehicle to a recipient.

## **5 Schedules**

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

## **6 Waiver of 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 is not required to hold a tax invoice under subsection 29-10(3) of the Act if:

- (a) the recipient makes a creditable acquisition of a motor vehicle from a motor vehicle dealer;
- (b) the motor vehicle dealer receives or is entitled to receive a motor vehicle incentive payment for the supply of the motor vehicle to the recipient, in addition to the consideration payable by the recipient; and
- (c) at the time the recipient gives a GST return to the Commissioner for the tax period to which the input tax credit (or any part of the input tax credit) for the acquisition would otherwise be attributable, the recipient holds a document that meets the requirements in section 7.

## **7 Document information requirements**

The requirements referred to in paragraph 6(c) are that the document:

- (a) meets the requirements in paragraphs 29-70(1)(a) and 29-70(1)(c) of the Act, other than the requirements in subparagraphs 29-70(1)(c)(iii) and 29-70(1)(c)(vi); and
- (b) contains enough information to enable the following to be clearly ascertained from the document:
  - (i) what is supplied, including the quantity (if applicable);
  - (ii) the amount of consideration payable by the recipient of the supply; and
  - (iii) the amount of GST payable in relation to the consideration payable by the recipient.

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## **Schedule 1—Repeals**

### ***A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Motor Vehicle Incentive Payment Made to Motor Vehicle Dealer) Legislative Instrument 2014***

#### **1 The whole of the instrument**

Repeal the instrument.