

COMMONWEALTH OF AUSTRALIA

A NEW TAX SYSTEM (GOODS AND SERVICES TAX) ACT 1999

DETERMINATION

Under paragraph 29-40(1)(c) of the *A New Tax System (Goods and Services Tax) Act 1999*,
I make the following determination:

Citation

1. This determination may be cited as the *A New Tax System (Goods and Services Tax) Act 1999 Choosing to Account on a Cash Basis Determination (No. 1) 2000 – representatives of incapacitated entities*.

Commencement

2. (a) This determination commences on the date on which it is issued.
- (b) This determination does not revoke or vary any previous determination made by the Commissioner.

Enterprises of the kind which may choose to account for GST on a cash basis

3. An enterprise previously carried on by an incapacitated entity is an enterprise of a kind in respect of which a representative of that incapacitated entity may choose to account for GST on a cash basis.

Definition

4. Expressions in this determination have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated this 20th day of December 2000

Signed by Tracey Mellick
Assistant Commissioner
Goods and Services Tax Program
Delegate of the Commissioner