

COMMONWEALTH OF AUSTRALIA

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

DETERMINATION

Under subsection 29-25(1) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901*, I make the following determination, being satisfied under paragraph 29-25(2)(d) of the Act that it is necessary to prevent the provisions of Division 29 and Chapter 4 applying in a way that is inappropriate in circumstances involving a supply or acquisition occurring before the supplier or recipient knows it has occurred:

Citation

1. This Determination is the *A New Tax System (Goods and Services Tax) (Particular Attribution Rules for Banknote and Coin-operated Machines and Similar Devices) Determination (No. 1) 2000*.

Commencement

2. This Determination commences on the date the *A New Tax System (Goods and Services Tax) Act 1999* commences.

Particular attribution rule for GST payable on a taxable supply made through a banknote or coin-operated machine or similar device before the supplier knows it has occurred

3. (1) The GST payable by you on a taxable supply where:
- (a) you receive the consideration through a banknote-operated machine, a coin-operated machine or a similar device; and
 - (b) removal of the notes and coins from the machine is the only way you have of knowing when the consideration is received;
- is attributable to the tax period in which the consideration is removed from the machine or similar device.
- (2) This rule applies whether or not you account on a cash basis.

Definitions

4. (1) The following expression is defined for the purposes of this Determination:

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

- (2) Other expressions in this Determination have the same meaning as in the Act.

Signed this 30th day of June 2000

Signed by Marilyn Knight
Senior Tax Counsel
Goods and Services Tax Program
Delegate of the Commissioner