Recipient Created Tax Invoice – GST Terminologies Amending Legislative Instrument 2007

I, **Grant Murphy**, make this determination under subsection 29-70(3) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Grant Murphy

A/g Assistant Commissioner
Office of the Chief Tax Counsel
Delegate of the Commissioner

Dated: 17 May 2007

1.   Name of Determination

This determination is the *Recipient Created Tax Invoice – GST Terminologies Amending Instrument 2007*.

2.   Commencement

This determination commences:

a) if it is registered before Schedules 1 to 8 to the *Taxation Laws Amendment (Small Business) Act 2007* commences – on the commencement of that Act; or

b) if it is registered after that Act commences – on the day after it is registered.

3.   Application

This determination only applies to the determinations listed in the table below, and does so only with effect from the commencement of this determination:

Recipient Created Tax Invoice determinations to be amended by this determination

F2006B11599 - RCTI 2000/1 - Horse racing clubs
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 1) 2000
F2006B11586 - RCTI 2000/2 - Road transport
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 2) 2000.
F2005B02437 - RCTI 2000/3 - Centenary of Federation licensees
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 3) 2000.
F2006B00728 - RCTI 2000/4 - Recycling: general

A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 4) 2000.
F2007B00005 - RCTI 2000/7 - Greyhound racing
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 2) 2000
F2005B02427 - RCTI 2000/8 - Horse breeders' incentive scheme operators
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No.8) 2000
F2005B02419 - RCTI 2000/13 - Retail: selling agents
New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 13) 2000
F2005B02415 - RCTI 2000/14 - Retail: merchandisers
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 14) 2000
F2006B00662 - RCTI 2000/15 - Caravan parks
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 15) 2000
F2005B02409 - RCTI 2000/16 - Prize winning events
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 16) 2000
F2005B02408 - RCTI 2000/17 - Recycling: precious metals
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 17) 2000
F2006B00083 - RCTI 2000/20 – Licensing
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 20) 2000
F2006B00343 - RCTI 2000/22 - Labour services
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 22) 2000
F2006B00209 - RCTI 2000/23 - Referral services
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 23) 2000
F2005B02068 - RCTI 2000/24 - Access to premises (including coin operated machines)
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 24) 2000
F2005B02751 - RCTI 2000/27 – Construction
A New Tax System (Goods and Services Tax) Act   1999 Classes of Recipient Created Tax Invoice Determination (No. 27) 2000
F2005B02753 - RCTI 2000/29 - Scrap metal dealers
A New Tax System (Goods and Services Tax) Act   1999 Classes of Recipient Created Tax Invoice Determination (No. 29) 2000
F2005B02757 - RCTI 2000/36 - Mineral extraction
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 36) 2000
F2005B02758 - RCTI 2000/37 – Renting

A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 37) 2000
F2005B02790 - RCTI 2000/42 - Fishing operations
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 42) 2000
F2005B02791 - RCTI 2000/43 - Primary production labour services
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 43) 2000
F2006B00362 - RCTI 2000/46 - Vehicle dealers
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 46) 2000
F2006B11581 - RCTI 2000/63 - Quarry Operators
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 63) 2000.
F2005B02811 - RCTI 2001/3 - Fuel wholesalers
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 3) 2001
F2006B11588 - RCTI 2001/5 - Transportation of photographic/imaging equipment
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 5) 2001
F2005B02830 - RCTI 2003/3 - Electronic Pharmacy Data
A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No. 3) 2003

4. What this Determination does

(1) By this determination:

(a) wherever the term 'current annual turnover' occurs in the determinations listed in the table above, the term is replaced with the term 'current GST turnover'; and

(b) wherever the term 'projected annual turnover' occurs in the determinations listed in the table above, the term is replaced with the term 'projected GST turnover'.

(2) This determination does not revoke or vary any previous determination made by the Commissioner or a delegate of the Commissioner, except to the extent subclause 4(1) varies a determination listed in the table above.