



# **A New Tax System (Goods and Services Tax): Waiver of Tax Invoice Requirement (Acquisitions by Recipients Using Electronic Purchasing Systems) Determination 2023**

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

Dated                      7 March 2023

Ben Kelly  
Deputy Commissioner of Taxation

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<i>A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions by Recipients Using Electronic Purchasing Systems) Legislative Instrument 2013</i>	<i>3</i>



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## 1 Name

This instrument is the *A New Tax System (Goods and Services Tax): Waiver of Tax Invoice Requirement (Acquisitions by Recipients Using Electronic Purchasing Systems) 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	On 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Note: This table relates only to the provisions of this instrument as originally made.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 the Act, including the following:

- (a) creditable acquisition;
- (b) GST return;
- (c) input tax credit;
- (c) recipient created tax invoice.

In this determination:

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

**prescribed recipient** means a recipient of a taxable supply that can issue a recipient created tax invoice in accordance with a determination made under subsection 29-70(3) of the Act.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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## **6 Waiver of the requirement to hold a tax invoice**

For the purposes of attributing an input tax credit for a creditable acquisition to a tax period, a prescribed recipient is not required to hold a tax invoice under subsection 29-10(3) of the Act if:

- (a) the creditable acquisition is made through an electronic purchasing system; and
- (b) at the time the prescribed 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, they hold documents that meet the requirements in section 7.

## **7 Document information requirements**

The requirements referred to in paragraph 6(b) are that:

- (a) one of the documents is a summary document of taxable supplies that has been produced by the electronic purchasing system;
- (b) the summary document refers to another document; and
- (c) reading both of these documents together, the information in paragraph 29-70(1)(c) of the Act can be clearly ascertained.

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## Schedule 1—Repeals

### *A New Tax System (Goods and Services Tax) Waiver of Tax Invoice Requirement (Acquisitions by Recipients Using Electronic Purchasing Systems) Legislative Instrument 2013*

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

Repeal the instrument