

Taxation Administration (Transitional Exemptions for Reporting by Electronic Distribution Platform Operators – Relevant Accommodation and Taxi Travel) Determination 2023

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

Dated 21 November 2023

Ben Kelly

Deputy Commissioner of Taxation

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1 Name

 This instrument is the *Taxation Administration (Transitional Exemptions for Reporting by Electronic Distribution Platform Operators – Relevant Accommodation and Taxi Travel) 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 | 1 July 2023 | 1 July 2023 |

Note: This table relates only to the provisions of this instrument as originally made.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 subparagraph 396-55(b)(ii) and subsection 396‑70(4) in Schedule 1 to the Act.

4 Definitions

 In this instrument:

***Act*** means the *Taxation Administration Act 1953.*

***electronic distribution platform*** has the same meaning as in section 84-70 oftheGST Act,but disregarding paragraph 84-70(1)(c).

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

***prorated amount*** means the amount worked out using the following formula:

 (a) step 1: divide the number of days the operator was operating the platform by 365; and

 (b) step 2: multiply the result of step 1 by $1,000,000.

***relevant accommodation*** means accommodation booked for 90 consecutive days or less.

***reportable transaction*** means a transaction described in column 2 of table item 15 in section 396-55 in Schedule 1to the Act*.*

***reporting period*** means the period set out in paragraph 396-55(a) in Schedule 1 to the Act.

***taxi travel***has the same meaning as in the GST Act.

5 Temporary reporting exemption for small electronic distribution platforms

 The operator of an electronic distribution platform is not required to prepare and give a report about reportable transactions that happened during a reporting period ending on or before 30 June 2024 if:

 (a) the transactions involved a supply of relevant accommodation or taxi travel;

 (b) the operator either:

 (i) was operating the platform on or before 30 June 2023; or

 (ii) had completed building the systems required to operate the platform on or before 30 June 2023, and commenced operating the platform on or before 31 December 2023;

 (c) the total value of all reportable transactions (including GST where applicable) made through the platform was less than:

 (i) $1,000,000 in the 12 month period ending on the last day of the reporting period, where the operator was operating the platform for that entire period; or

 (ii) the prorated amount, where the operator commenced operating the platform in the 12 month period ending on the last day of the reporting period; and

 (d) the operator has notified the Commissioner in writing that they would be applying this exemption on or before the later of:

 (i) the day they would otherwise be required to give a report under paragraph 396-55(b) in Schedule 1 to the Act; or

 (ii) where the operator asks the Commissioner for an extension of time and the Commissioner agrees, a day notified by the Commissioner in writing.

6 Extension of time where exemption not relied on

 Where the operator of an electronic distribution platform chooses not to rely on the exemption in section 5 for a reporting period ending on or before 30 June 2024, it must give the report:

 (a) for the reporting period ending on 31 December 2023, on or before 29 February 2024; and

 (b) for the reporting period ending 30 June 2024, on or before 2 September 2024.

Note: This extension of time only applies to operators in circumstances where the conditions in section 5, other than the condition in paragraph 5(d), are met.

7 Repeal

 This instrument is repealed on 31 December 2024.