



Taxation Administration (Reporting Exemptions for Electronic Distribution Platform Operators) Determination 2025

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

Dated 6 March 2025

Ben Kelly
Deputy Commissioner of Taxation

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1 Name

This instrument is the *Taxation Administration (Reporting Exemptions for Electronic Distribution Platform Operators) Determination 2025*.

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 2025.	1 July 2025.

Note: This table relates only to the provisions of this instrument as originally made.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 396-70(4) in Schedule 1 to the Act.

4 Definitions

In this instrument:

Act means the *Taxation Administration Act 1953*.

assets available for booking includes any assets that have already been booked for a day, or are temporarily unavailable for booking.

Note: An asset may be temporarily unavailable, for example, because it is undergoing maintenance.

charter service means a passenger travel service, where a customer:

- (a) hires an entire aircraft, motor vehicle or vessel; and
- (b) can specify or negotiate some or all of the terms and conditions attached to, or the nature of, the service to be provided.

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

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

indirect tax zone has the same meaning as in the GST Act, but as if that definition included the external Territories.

listed entity means an entity whose membership interests are publicly traded on an approved stock exchange within the meaning of section 995-1 of the *Income Tax Assessment Act 1997*.

permanent attraction or experience means an attraction or experience (other than a scheduled event) that is open to the public on a regular and ongoing basis, for which:

- (a) the opening times, price, and terms and conditions are set by the supplier; and
- (b) any member of the public may make a booking.

prorated amount means:

- (a) in relation to substantial property, the amount worked out using the following formula:
 - (i) step 1: divide the number of days the supplier had the property listed on the electronic distribution platform in the 12 month period ending on the last day of the reporting period by 365; and
 - (ii) step 2: multiply the result of step 1 by 2,000;
- (b) in relation to a substantial supplier, the amount worked out using the following formula:
 - (i) step 1: divide the number of days the supplier had supplies available to be made through the electronic distribution platform in the 12 month period ending on the last day of the reporting period by 365; and
 - (ii) step 2: multiply the result of step 1 by \$1,000,000.

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

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

scheduled event means a one-off event, or series of events scheduled in a particular location for a temporary period, for which:

- (a) the time, price, and terms and conditions are set by the supplier; and
- (b) any member of the public may make a booking.

scheduled passenger travel service means a passenger travel service, including an arranged tour:

- (a) supplied as a scheduled service on a pre-defined route operated by the supplier, for a price and with terms and conditions set by the supplier; and
- (b) on which any member of the public may make a booking.

substantial property means real property where, in relation to a reporting period and an electronic distribution platform, at least the following number of transactions (whether involving the grant of a lease or license or otherwise) were facilitated by the electronic distribution platform for that property:

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- (a) 2000 transactions in the 12 months ending on the last day of the reporting period, where the property was listed on the platform for that entire period; or
 - (b) the prorated amount of transactions, where the property was first listed on the platform in the 12 months ending on the last day of the reporting period.

substantial supplier means a supplier that, in relation to a reporting period and an electronic distribution platform, made a total value of supplies facilitated by the electronic distribution platform of at least:

- (a) \$1,000,000 (including GST) in the 12 months ending on the last day of the reporting period; or
- (b) the prorated amount, where the supplier started to use the platform in the 12 months ending on the last day of the reporting period.

taxi travel has the same meaning as in the GST 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.

6 Exemption for certain operators of electronic distribution platforms

The operator of an electronic distribution platform (the first platform) is not required to prepare and give a report about a reportable transaction if:

- (a) the supply was made through the first platform and at least one other electronic distribution platform interposed between the first platform and the supplier;
- (b) the operator of the first platform did not itself provide any consideration for the supply directly to the supplier;
- (c) the operator of another electronic distribution platform provided all or part of the consideration for the supply to the supplier and has a reporting obligation under table item 15 in section 396-55 in Schedule 1 to the Act in relation to the reportable transaction; and
- (d) the operator of the first platform 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.

7 Exemption for transactions involving certain types of suppliers

- (1) The operator of an electronic distribution platform is not required to prepare and give a report about a reportable transaction if the supplier was:
 - (a) a listed entity, or wholly-owned subsidiary of a listed entity; or

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- (b) a government department, agency, or authority (however described and at any level of government), or an entity wholly-owned by a government.
 - (2) The operator of an electronic distribution platform is not required to prepare and give a report about a reportable transaction if the supplier was a substantial supplier.
 - (3) The operator of an electronic distribution platform is not required to prepare and give a report about a reportable transaction in relation to a supply made through the electronic distribution platform if the operator is treated as being the supplier under section 84-55 of the GST Act, but disregarding section 84-60 of the GST Act.

8 Exemption for transactions involving certain types of supplies

The operator of an electronic distribution platform is not required to prepare and give a report about a reportable transaction if:

- (a) the transaction involved the provision of consideration relating to a substantial property;
- (b) the following conditions are met:
 - (i) the supplier has provided the operator with one or more addresses, and none of those addresses are within the indirect tax zone;
 - (ii) the supply was of a service that was not provided within the indirect tax zone;
 - (iii) the consideration provided to the supplier was not paid to an account held with a financial institution in the indirect tax zone; and
 - (iv) there is no other information available to the operator that indicates that the supplier resides in the indirect tax zone;
- (c) the transaction was a mere booking or reservation for a supply to be made in the future, where:
 - (i) the consideration for the supply was not specified at the time the booking or reservation was made;
 - (ii) the consideration for the supply will not be provided via the platform; and
 - (iii) the operator of the platform will not have visibility of whether the supply is made in practice, or whether consideration is provided for the supply;
- (d) the transaction involved the supply of a scheduled passenger travel service other than a charter service or taxi travel, where the supplier had made at least 10 places for that service available for booking on the platform;
- (e) the transaction involved the supply of a right to attend or participate in a scheduled event, where the supplier had made at least 200 places for that event available for booking on the platform;
- (f) the transaction involved the supply of a right to attend or participate in a permanent attraction or experience, where the supplier had made at least 50 places for that attraction or experience available for booking on the platform each day it was open during the reporting period; or

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- (g) the transaction involved the supply of an asset by way of rent or lease, other than real property, where:
- (i) the transaction was not for the supply of a specific asset; and
 - (ii) the supplier had at least 50 assets available for booking on the platform each day during the reporting period.

Schedule 1—Repeals

Taxation Administration (Reporting Exemptions for Electronic Distribution Platform Operators) Determination 2024

1 The whole of the instrument

Repeal the instrument