

A New Tax System (Goods and Services Tax) (Extension of Time to Issue an Adjustment Note – Electricity Distributors and Public Utility Providers) Determination 2025

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

Dated 2 September 2025

Ben Kelly

Deputy Commissioner of Taxation

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (**Extension of Time to Issue an Adjustment Note – Electricity Distributors and Public Utility Providers) 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 | 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Note: This table relates only to the provisions of this instrument as originally made.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 29-75(3) of the Act.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 195-1 of the Act, including the following:

(a) adjustment;

(b) adjustment note;

(c) entity;

(d) recipient;

(e) taxable supply;

(f) tax invoice.

In this instrument:

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

***electricity distributor*** means an entity that owns and operates an electricity distribution network through which it transports electricity to end-use customers.

***electricity distribution services,*** as they pertain to an electricity distributor, means the delivery of electricity to end-use customers, along with the provision of related support services.

***public utility provider*** means a retailer that sells electricity or gas to end-users (for domestic or businesses purposes).

***utility service*** means the provision of gas, electricity and associated ancillary supplies by a public utility provider.

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 Extension of time to issue an adjustment note – electricity distributor

An electricity distributor must issue an adjustment note relating to a taxable supply of electricity distribution services to an electricity retailer within 98 days of becoming aware of an adjustment.

Note: If an electricity retailer requests an electricity distributor to issue an adjustment note for an adjustment relating to a supply, the electricity distributor must give the adjustment note in accordance with paragraph 29-75(2)(a) of the Act.

7 Extension of time to issue an adjustment note – public utility provider

(1) A public utility provider must issue an adjustment note relating to a taxable supply of utility services to a recipient within the period ending on the day specified in subsection (2).

(2) The day specified for the purposes of subsection (1) is the earlier of the following:

(a) 98 days from when the public utility provider becomes aware of the adjustment;

(b) the day on which the next invoice would normally be issued by the public utility provider to the recipient.

Note: If a recipient requests a public utility provider to issue an adjustment note for an adjustment relating to a supply, the public utility provider must give the recipient the adjustment note in accordance with paragraph 29-75(2)(a) of the Act.

Schedule 1—Repeals

Goods and Services Tax: Extension of Time to Issue An Adjustment Note Determination (No. 35) 2015

1 The whole of the instrument

Repeal the instrument

Goods and Services Tax: Extension of Time to Issue An Adjustment Note Determination (No. 36) 2015

2 The whole of the instrument

Repeal the instrument

Goods and Services Tax: Extension of Time to Issue An Adjustment Note Determination (No. 37) 2015 – Supplies made by electricity distributors to electricity retailers

3 The whole of the instrument

Repeal the instrument