



# **A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999**

**Act No. 74 of 1999 as amended**

This compilation was prepared on 1 July 2005  
taking into account amendments up to Act No. 10 of 2005

The text of any of those amendments not in force  
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be  
affected by application provisions that are set out in the Notes section

Prepared by the Office of Legislative Drafting and Publishing,  
Attorney-General's Department, Canberra



---

## Contents

1	Short title [ <i>see</i> Note 1].....	1
2	Commencement.....	1
3	Imposition.....	1
4	Rate .....	1
5	Act does not impose a tax on property of a State.....	1

## Notes

3

---

*A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999*  
*iii*



---

# **An Act to implement A New Tax System by imposing the tax payable under the GST law, so far as that tax is a duty of excise and is not imposed on recipients of supplies**

## **1 Short title** [see Note 1]

This Act may be cited as the *A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999*.

## **2 Commencement**

This Act commences on 1 July 2000.

## **3 Imposition**

- (1) The tax that is payable under the GST law (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*) is imposed by this section under the name of goods and services tax (*GST*).
- (2) This section imposes GST only so far as that tax:
  - (a) is a duty of excise within the meaning of section 55 of the Constitution; and
  - (b) is not imposed by the *A New Tax System (Goods and Services Tax Imposition (Recipients)—Excise) Act 2005*.

## **4 Rate**

The rate of goods and services tax payable under the *A New Tax System (Goods and Services Tax) Act 1999* is 10%.

## **5 Act does not impose a tax on property of a State**

- (1) This Act does not impose a tax on property of any kind belonging to a State.
- (2) *Property of any kind belonging to a State* has the same meaning as in section 114 of the Constitution.



**Table of Acts**

**Notes to the *A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999***

**Note 1**

The *A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999* as shown in this compilation comprises Act No. 74, 1999 amended as indicated in the Tables below.

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999</i>	74, 1999	8 July 1999	1 July 2000	
<i>Tax Laws Amendment (Long-term Non-reviewable Contracts) Act 2005</i>	10, 2005	22 Feb 2005	Schedule 1 (items 8, 9): 1 July 2005	—





---

**Table of Amendments**

---

**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

---

Provision affected	How affected
Title .....	am. No. 10, 2005
S. 3.....	am. No. 10, 2005

---