



# **Primary Industries (Excise) Levies (GST Consequential Amendments) Act 2000**

**No. 32, 2000**



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**An Act to amend the *Primary Industries (Excise)  
Levies Act 1999* consequentially on indirect tax  
reform**

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# **Primary Industries (Excise) Levies (GST Consequential Amendments) Act 2000**

**No. 32, 2000**

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**An Act to amend the *Primary Industries (Excise) Levies Act 1999* consequentially on indirect tax reform**

[Assented to 19 April 2000]

The Parliament of Australia enacts:

## **1 Short title**

This Act may be cited as the *Primary Industries (Excise) Levies (GST Consequential Amendments) Act 2000*.

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## **2 Commencement**

This Act commences, or is taken to have commenced, immediately after the commencement of the *A New Tax System (Goods and Services Tax) Act 1999*.

## **3 Schedule(s)**

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## **Schedule 1—Primary Industries (Excise) Levies Act 1999**

### **1 At the end of clause 1 of Schedule 8**

Add:

- (2) Despite section 177-12 of the *A New Tax System (Goods and Services Tax) Act 1999*, the reference in the definition of **sale value** to the price paid for deer velvet is taken not to include the net GST that is included in that price.
- (3) In subclause (2), **net GST** has the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

### **2 At the end of clause 1 of Schedule 11**

Add:

- (2) Despite section 177-12 of the *A New Tax System (Goods and Services Tax) Act 1999*, a reference in the definition of **sale value** to the price of leviable fibre, or the amount paid for leviable fibre, is taken not to include the net GST that is included in that price or amount.
- (3) In subclause (2), **net GST** has the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

*Minister's second reading speech made in—  
House of Representatives on 16 February 2000  
Senate on 15 March 2000]*

(12/00)

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