



A New Tax System (Goods and Services Tax Transition) Amendment Regulations 2010 (No. 1)¹

Select Legislative Instrument 2010 No. 208

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *A New Tax System (Goods and Services Tax Transition) Act 1999*.

Dated 8 July 2010

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

NICK SHERRY
Assistant Treasurer

1 Name of Regulations

These Regulations are the *A New Tax System (Goods and Services Tax Transition) Amendment Regulations 2010 (No. 1)*.

2 Commencement

These Regulations commence on the day after they are registered.

3 Amendment of *A New Tax System (Goods and Services Tax Transition) Regulations 2000*

Schedule 1 amends the *A New Tax System (Goods and Services Tax Transition) Regulations 2000*.

Schedule 1 Amendment

(regulation 3)

[1] After Part 3

insert

Part 4 New Tax System changes — prescribed changes

9 Source of power for this Part

This Part is made for paragraph (d) of the definition of *New Tax System changes* in subsection 15L (3) of the Act.

10 Tobacco excise duty and tobacco customs duty

The following changes are prescribed:

- (a) the change in the tobacco excise duty, as provided for in Excise Tariff Proposal No. 2 (1999);

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- (b) the change in the tobacco customs duty, as provided for in Customs Tariff Proposal No. 6 (1999).

Note At the commencement of these Regulations, Excise Tariff Proposal No. 2 (1999) and Customs Tariff Proposal No. 6 (1999) were not available on the Internet.

11 Luxury car tax

- (1) The introduction of the luxury car tax under the *A New Tax System (Luxury Car Tax) Act 1999* is a prescribed change.
- (2) The imposition of the luxury car tax under the following Acts is a prescribed change:
- (a) *A New Tax System (Luxury Car Tax Imposition — Customs) Act 1999*;
 - (b) *A New Tax System (Luxury Car Tax Imposition — Excise) Act 1999*;
 - (c) *A New Tax System (Luxury Car Tax Imposition — General) Act 1999*.

12 Wine equalisation tax

- (1) The introduction of the wine equalisation tax under the *A New Tax System (Wine Equalisation Tax) Act 1999* is a prescribed change.
- (2) The imposition of the wine equalisation tax under the following Acts is a prescribed change:
- (a) *A New Tax System (Wine Equalisation Tax Imposition — Customs) Act 1999*;
 - (b) *A New Tax System (Wine Equalisation Tax Imposition — Excise) Act 1999*;
 - (c) *A New Tax System (Wine Equalisation Tax Imposition — General) Act 1999*.

13 Abolition of accommodation levy

The abolition of the accommodation levy in New South Wales on or after 1 July 2000 by section 5A of the *Accommodation Levy Act 1997* (NSW) is a prescribed change.

Note 1 Section 5A of the *Accommodation Levy Act 1997* (NSW) is one of several amendments of that Act made by Schedule 1 to the *State Revenue Legislation Further Amendment Act 1999* (NSW).

Note 2 The following are available on the Internet at <http://www.legislation.nsw.gov.au>:

- (a) the *Accommodation Levy Act 1997* (NSW);
- (b) the *State Revenue Legislation Further Amendment Act 1999* (NSW).

14 Alcohol excise, alcohol customs duty and alcohol excise duty

The following changes are prescribed:

- (a) the change in the alcohol excise under the Customs Tariff Proposal No. 2 (2000);
- (b) the change in the alcohol excise under the Excise Tariff Proposal No. 2 (2000);
- (c) the change in the alcohol customs duty under the Customs Tariff Proposal No. 3 (2001);
- (d) the change in the alcohol excise duty under the Excise Tariff Proposal No. 4 (2001).

Note Customs Tariff Proposal No. 3 (2001) and Excise Tariff Proposal No. 4 (2001) are both available on the Internet at <http://www.aph.gov.au>.

15 Petroleum products excise and petroleum excise duty

The following changes are prescribed:

- (a) the change in the petroleum products excise under the Customs Tariff Proposal No. 4 (2000);
- (b) the change in the petroleum products excise under the Excise Tariff Proposal No. 3 (2000);
- (c) the change in the rate of petroleum products excise duty under the Customs Tariff Proposal No. 2 (2001);

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- (d) the change in the rate of petroleum products excise duty under the Excise Tariff Proposal No. 3 (2001).

Note Customs Tariff Proposal No. 2 (2001) and Excise Tariff Proposal No. 3 (2001) are both available on the Internet at <http://www.aph.gov.au>.

16 Diesel fuel rebate — change in declared rate

The following changes are prescribed:

- (a) the change in the rate of the diesel fuel rebate declared by the Minister under subsection 164 (5A) of the *Customs Act 1901* in the Notice of Declared Rate in respect of Diesel Fuel Rebate, Notice No. 2 (2000);
- (b) the change in the rate of the diesel fuel rebate declared by the Minister under subsection 78A (5A) of the *Excise Act 1901* in the Notice of Declared Rate in respect of Diesel Fuel Rebate, Notice No. 2 (2000);
- (c) the change in the rate of the diesel fuel rebate declared by the Minister under subsection 164 (5AAC) of the *Customs Act 1901* in the Notice of Declared Rate in respect of Diesel Fuel Rebate, Notice No. 1 (2000);
- (d) the change in the rate of the diesel fuel rebate declared by the Minister under subsection 78A (5AAC) of the *Excise Act 1901* in the Notice Of Declared Rate in respect of Diesel Fuel Rebate, Notice No. 1 (2000).

Note 1 Each Notice of Declared Rate in respect of Diesel Fuel Rebate mentioned in this regulation is available in the Gazette identified, for the Notice, in the following paragraphs:

- (a) for Notice No. 2 (2000) declared by the Minister under subsection 164 (5A) of the *Customs Act 1901* — Special Gazette No. S 368, Friday 30 June 2000;
- (b) for Notice No. 2 (2000) declared by the Minister under subsection 78A (5A) of the *Excise Act 1901* — Special Gazette No. S 368, Friday 30 June 2000;
- (c) for Notice No. 1 (2000) declared by the Minister under subsection 164 (5AAC) of the *Customs Act 1901* — Special Gazette No. S 378, Friday 4 July 2000;
- (d) for Notice No. 1 (2000) declared by the Minister under subsection 78A (5AAC) of the *Excise Act 1901* — Special Gazette No. S 376, Monday 3 July 2000.

Note 2 At the commencement of these Regulations, the Special Gazettes mentioned in Note 1 were not available on the Internet.

17 Diesel and alternative fuels grants scheme

The introduction of the diesel and alternative fuels grants scheme under the *Diesel and Alternative Fuels Grants Scheme Act 1999* is a prescribed change.

18 Fuel sales grants

The introduction of fuel sales grants under the *Fuel Sales Grants Act 2000* is a prescribed change.

19 Wholesale sales tax equivalency payments — liability to pay abolished for certain government business enterprises

The abolition of the liability of State and Territory government business enterprises to pay wholesale sales tax equivalency payments is a prescribed change.

20 Tourism marketing duty — abolition in Northern Territory

For paragraph (d) of the definition of *New Tax System changes* in subsection 15L (3) of the Act, the abolition of the tourism marketing duty in the Northern Territory, as provided for by Part 2 of the *Financial Relations Agreement (Consequential Provisions) Act*, is a prescribed change.

Note It would be necessary to consult a historical version of Northern Territory legislation to find the provision or provisions that abolished the tourism marketing duty in the Northern Territory. Historical Northern Territory legislation is available on the Internet at <http://notes.nt.gov.au/dcm/legislat/history.nsf>.

21 Abolition of liability to pay financial institutions duty

For paragraph (d) of the definition of *New Tax System changes* in subsection 15L (3) of the Act, the abolition of the liability to pay financial institutions duty, as provided for by the following laws, is a prescribed change:

- (a) Schedule 10 to the *Intergovernmental Agreement Implementation (GST) Act 2000* (NSW);

- (b) Part 5 of the **National Taxation Reform (Consequential Provisions) Act 2000** (Vic);
- (c) Part 2 of the *Financial Relations Agreement (Consequential Provisions) Act 1999* (WA);
- (d) Part 5 of the *National Tax Reform (State Provisions) Act 2000* (SA);
- (e) Part 5 of the *National Taxation Reform (Commonwealth–State Relations) Act 1999* (Tas);
- (f) Part 3 of the *Financial Relations Agreement Consequential Amendments Act 2000* (ACT);
- (g) Part 5 of the *Financial Relations Agreement (Consequential Provisions) Act 2000* (NT).

Note Some of this legislation has been amended or repealed since it was first enacted. It may be necessary to consult a historical version of State or Territory legislation to find the provision or provisions that abolished the liability to pay financial institutions duty. Historical legislation for each State and Territory is located on the following websites:

- (a) New South Wales — <http://www.legislation.nsw.gov.au>;
- (b) Victoria — <http://www.legislation.vic.gov.au>;
- (c) Western Australia — <http://www.slp.wa.gov.au>;
- (d) South Australia — <http://www.legislation.sa.gov.au>;
- (e) Tasmania — <http://www.thelaw.tas.gov.au>;
- (f) Australian Capital Territory — <http://www.legislation.act.gov.au>;
- (g) Northern Territory — <http://notes.nt.gov.au/dcm/legislat/history.nsf>.

22 **Abolition of liability to pay stamp duty on quoted marketable securities**

For paragraph (d) of the definition of *New Tax System changes* in subsection 15L (3) of the Act, the abolition of the liability to pay stamp duty on quoted marketable securities, as provided for by the following laws, is a prescribed change:

- (a) Schedule 2 to the *Intergovernmental Agreement Implementation (GST) Act 2000* (NSW);
- (b) Part 7 of the **National Taxation Reform (Consequential Provisions) Act 2000** (Vic);
- (c) Part 5 of the *GST and Related Matters Act 2000* (Qld);
- (d) Part 5 of the *Financial Relations Agreement (Consequential Provisions) Act 1999* (WA);

- (e) Part 8 of the *National Tax Reform (State Provisions) Act 2000* (SA);
- (f) Part 2 of the *Financial Relations Agreement Consequential Amendments Act 2000* (ACT);
- (g) Part 6 of the *Financial Relations Agreement (Consequential Provisions) Act 2000* (NT).

Note Some of this legislation has been amended or repealed since it was first enacted. It may be necessary to consult a historical version of State or Territory legislation to find the provision or provisions that abolished the liability to pay stamp duty on quoted marketable securities. Historical legislation for each State and Territory is located on the following websites:

- (a) New South Wales — <http://www.legislation.nsw.gov.au>;
- (b) Victoria — <http://www.legislation.vic.gov.au>;
- (c) Queensland — <http://www.legislation.qld.gov.au>;
- (d) Western Australia — <http://www.slp.wa.gov.au>;
- (e) South Australia — <http://www.legislation.sa.gov.au>;
- (f) Australian Capital Territory — <http://www.legislation.act.gov.au>;
- (g) Northern Territory — <http://notes.nt.gov.au/dcm/legislat/history.nsf>.

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.frli.gov.au>.