



## **Federal Financial Relations (GST Revenue for 2023-24) Determination 2024**

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I, Andrew Leigh, Assistant Minister for Competition, Charities and Treasury, make the following determination.

Dated                      24 October 2024

Dr Andrew Leigh  
Assistant Minister for Competition, Charities and Treasury  
Parliamentary Secretary to the Treasurer

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**Part 1—Preliminary**

**1 Name**

This instrument is the *Federal Financial Relations (GST Revenue for 2023-24) Determination 2024*.

**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Note: This table relates only to the provisions of this instrument as originally made.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 the *Federal Financial Relations Act 2009*.

**4 Definitions**

Note: Paragraph 13(1)(b) of the *Legislation Act 2003* has the effect that expressions have the same meaning in this instrument as in the *Federal Financial Relations Act 2009* as in force from time to time.

In this instrument:

**Commissioner** means the Commissioner of Taxation.

**the Act** means the *Federal Financial Relations Act 2009*.

Section 5

**Part 2—GST revenue determination for 2023-24**

**5 GST revenue for the 2023-24 payment year**

The GST revenue for the 2023-24 payment year is \$84,918,175,858.59.

Note 1: The GST revenue has been calculated in accordance with subsection 6(2) of the Act using the amounts determined under section 6 of this instrument.

Note 2: Under subsection 5(1) of the Act, each State is entitled to a payment, by way of financial assistance, for a payment year, of a portion of the GST revenue determined for that payment year as well as a portion of the pool top-up. Each State's entitlement is calculated in accordance with the formula in subsection 5(1). Applying that formula, each State's entitlement to the GST revenue (ignoring the pool top-up) for 2023-24 is as follows:

State	Portion of 2023-24 GST revenue
New South Wales	\$24,607,800,655.82
Victoria	\$18,581,048,541.42
Queensland	\$18,008,972,485.41
Western Australia	\$6,474,645,263.55
South Australia	\$8,222,580,370.55
Tasmania	\$3,251,288,744.59
Australian Capital Territory	\$1,775,778,980.36
Northern Territory	\$3,996,060,816.89
<b>Total</b>	<b>\$84,918,175,858.59</b>

**6 Determination of amounts used to calculate GST revenue for the 2023-24 payment year**

- (1) Further to subsection 6(1) of the Act, each item of the following table determines the amount described in the provision specified in the item, for the 2023-24 payment year.

Item	Description of the amount being determined	Provision	Determined amount
1	The amount that is the total of the following: (a) the GST that was collected; (b) the payments made to the Commissioner representing amounts of GST that would have been payable if the Constitution did not prevent tax from being imposed on property of any kind belonging to a State and section 5 of each of the GST Imposition Acts had not been enacted; (c) the additional GST that would have been collected if the Commonwealth and Commonwealth entities could be made	Paragraph 6(3)(a) of the Act	\$181,266,741,006.52

## Section 6

Item	Description of the amount being determined	Provision	Determined amount
	subject to taxation by a Commonwealth law and section 177-1 of the GST Act made those entities actually liable, rather than notionally liable.		
2	The amount of general interest charge that was collected to the extent that it is attributable to: (a) unpaid GST; or (b) unpaid general interest charge payable in respect of unpaid GST.	Paragraph 6(3)(b) of the Act	\$384,395,558.86
3	The amount, determined in the manner agreed by the Commonwealth and all the States, that represents amounts of voluntary GST payments that should have, but have not, been paid by local government bodies.	Paragraph 6(3)(c) of the Act	\$0.00
<i>Sum of items 1, 2 and 3</i>			<i>\$181,651,136,565.38</i>
4	The amount that is the total of the following, so far as each of them is attributable to GST: (a) payments under the GST refund provisions; (b) what was payable under the GST refund provisions and was (rather than being paid directly under those provisions) allocated, applied or refunded in accordance with Part IIB of the <i>Taxation Administration Act 1953</i> .	Subsection 6(4) of the Act	\$96,732,960,706.79
<i>Sum of items 1, 2 and 3, less item 4</i>			<i>\$84,918,175,858.59</i>

Note: In determining the amounts set out in each item of this table, adjustments have been made as required by subsection 6(5) of the Act to ensure that the effect that the luxury car tax law and wine equalisation tax law would otherwise have on the amounts of GST, and the amounts attributable to GST, was removed.