



*Dedicated to a better Brisbane*

10 May 2012

The General Manager  
Indirect Tax Division  
The Treasury  
Langton Crescent  
PARKES ACT 2600

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**GST treatment of Australian fees and charges**

Thank you for the opportunity to comment on the exposure draft regulation and explanatory statement released on 2 May 2012.

Brisbane City Council welcomes the proposed legislation believing that it will bring greater clarity and consistency regarding the GST treatment of local government fees and charges from 1 July 2012, particularly in the area of kerbside waste collections and building certification.

The reference to competitive neutrality in the Explanatory Statement supports local government in satisfying National Competition Policy obligations under State legislation.

The grandfathering of the 2011 Treasurer's Determination from 1 July 2012 for a further 12 months will allow Brisbane City Council and other local governments the opportunity to review further GST issues and their resolution under the GST self assessment regime. The Determination does, however, require a minor amendment to refer to the current *City of Brisbane Act 2010* and supporting Regulations.

We look forward to working with The Treasury and the Australian Taxation Office in resolving any further GST issues.

Yours faithfully

Paul Oberle  
Chief Financial Officer

**Corporate Services**

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