

EXPOSURE DRAFT EXPLANATORY MATERIAL

A New Tax System (Goods and Services Tax) Act 1999

A New Tax System (Goods and Services Tax) Regulations 2019

The *A New Tax System (Goods and Services Tax) Act 1999* (the Act) provides the administrative framework for the goods and services tax (GST) law. This includes registration thresholds, tax invoice thresholds, payment of GST, and rules concerning certain GST-free supplies, GST grouping, financial supplies and the tourist refund scheme.

Section 177-15 of the Act provides that the Governor-General may make regulations prescribing matters required or permitted by the Act to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to the Act.

The purpose of the *A New Tax System (Goods and Services Tax) Regulations 2019* (the Regulations) is to remake and improve the operation of the *A New Tax System (Goods and Services Tax) Regulations 1999* before they ‘sunset’. The *Legislation Act 2003* provides that all legislative instruments, other than exempt instruments, progressively sunset according to the timetable in section 50 of that Act. Legislative instruments made in the years 1995 to 1999 that were registered on the Federal Register of Legislation on 1 January 2005, such as the *A New Tax System (Goods and Services Tax) Regulations 1999*, are automatically repealed on 1 April 2019. Legislative instruments generally cease to have effect after 10 years unless their operation is extended such as by remaking the instrument.

The Regulations remake and improve the *A New Tax System (Goods and Services Tax) Regulations 1999* by repealing redundant provisions, simplifying language and restructuring provisions for ease of navigation. These changes do not affect the substantive meaning or operation of the provisions except in limited cases that are specifically identified in this Explanatory Statement.

The Regulations have been renumbered generally in multiples of 5 sections (section 5, section 10 etc.) consistent with current Office of Parliamentary Counsel drafting practice. To help taxpayers identify which provisions of the Act are relevant to particular sections of the Regulations, the Chapters, Parts and Divisions of the Regulations are numbered in the same style as the Act and each section of the Regulations is found in the same Chapter, Part and Division as the section of the Act that permits that matter to be prescribed in the Regulations.

Further details of the Regulations are set out in [Attachment A](#).

The Regulations are a legislative instrument for the purposes of the *Legislation Act 2003*.

The Regulations commence on 1 April 2019.

Details of the *A New Tax System (Goods and Services Tax) Regulations 2019*

This attachment sets out further details of the *A New Tax System (Goods and Services Tax) Regulations 2019* (the Regulations). All references are to the Regulations unless otherwise stated. References to a ‘corresponding provision’ are to the corresponding provision in the *A New Tax System (Goods and Services Tax) Regulations 1999* (1999 Regulations), as identified by the finding table in Attachment B.

Changes of a minor or machinery nature, such as the increased use of headings, renumbering and also references to ‘section’ rather than ‘regulation’ in accordance with current drafting practice, are generally not specifically identified in this Attachment. Where changes are made that are intended to apply in a different way or require further explanation, these are identified and explained in this Attachment.

Except as specifically provided below, all sections in the Regulations replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice.

Chapter 1—Introduction

Part 1—Preliminary

Section 1

This section provides that the title of the Regulations is the *A New Tax System (Goods and Services Tax) Regulations 2019*.

Section 2

This section provides that the Regulations commence on 1 April 2019.

Section 3

This section provides that the Regulations are made under the *A New Tax System (Goods and Services Tax) Act 1999* (the Act).

Chapter 2—The basic rules

Part 2-5—Registration

**Division 23—Who is required to be registered and who may be registered:
sections 5 and 10**

These sections replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice.

Part 2-6—Tax periods

Division 29—What is attributable to tax periods: sections 15 and 20

These sections replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice.

Part 2-7—Returns, payments and refunds

Division 33—Payments of GST: sections 25 to 65

These sections replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice. Further, some reordering of regulations contained in the 1999 Regulations has occurred for ease of reader comprehension.

The regulations that dealt the deferral of payments of amounts of assessed GST on taxable importations in the 1999 Regulations have been reorganised to deal separately with the circumstances in which assessed GST on taxable importations is deferred and the timing and matter of payment of such deferred amounts.

Section 45 has been remade consistent with the corresponding provision in the 1999 Regulations. However, the definition of related entity has been relocated to the dictionary in Part 6.4 of the Regulations, consistent with current drafting practice to include definitions in a single location within regulations.

Section 50 also contains a transitional provision that ensures that an approval by the Commissioner of Taxation (Commissioner) that has been revoked under the 1999 Regulations can be taken into account by the Commissioner (together with any revocation under the Regulations) in deciding if a bank guarantee is required when approving an application for deferred payment of assessed GST on taxable importations.

Chapter 3—The exemptions

Part 3-1—Supplies that are not taxable supplies

Division 38—GST-free supplies

Subdivision 38-A—Food - sections 70 and 75

The structure of the regulation in the 1999 Regulations that dealt with GST-free beverages from vending machines has been simplified in section 75. These changes have not altered its scope or any other feature of its substantive operation. Section 70 replicates the corresponding regulation in the 1999 Regulations.

Subdivision 38-B—Health: section 80

Section 80 replicates the corresponding regulation in the 1999 Regulations with some clarifications made to the way in which the provision is expressed consistent with current drafting practice. Schedule 3 to the 1999 Regulations has been incorporated as a table within subsection 80(1) consistent with current drafting practice. These changes to the way the provisions are expressed have not altered the substantive operation of the provisions.

Subdivision 38 E—Exports and other cross border supplies: section 85

Section 85 replicates the operation of the corresponding regulation in the 1999 Regulations.

Division 40—Input taxed supplies

Subdivision 40-A—Financial supplies: sections 90 to 135

The sections that relate to Subdivision 40-A of the Act replicate the corresponding regulations in the 1999 Regulations consistent with current drafting practice and with some minor clarifications. Section 90 clarifies that the object of the Subdivision is to identify supplies that are financial supplies. Further, some reordering of regulations in the 1999 Regulations has occurred for ease of reader comprehension.

Definitions that have application in a number of Divisions in the Regulations have been relocated to the Dictionary in the Regulations.

Section 110 remakes the corresponding regulation in the 1999 Regulations and clarifies that a supply is a financial supply if it is a:

- financial supply under section 115 that is not excluded under section 130; or
- incidental financial supply under section 120.

Item 6 of the table in subsection 115(3) clarifies that life insurance business is defined elsewhere in the *Life Insurance Act 1995* rather than in section 9 of that Act.

Note 3 to the table for subregulation 40-5.09(3) of the 1999 Regulations concerning deposits has been removed from the notes to the table in subsection 115(3) in the Regulations as it is not relevant.

Subsection 115(4) remakes the corresponding subregulation in the 1999 Regulations and clarifies that fees for services to non-account holders that would have been financial supplies if they were account holders are also treated as financial supplies.

Subsection 115(6) remakes the corresponding subregulation in the 1999 Regulations with a simplified structure as a reference to a security also refers to a debenture, document, scheme or capital in a partnership or trust.

Subsection 125(2) has been included in the Regulations to replace note 2 to the corresponding regulations in the 1999 Regulations and confirms that if an example in Schedule 2 to the Regulations is inconsistent with any other provision of the Regulations then the example does not apply.

Subsection 135(2) has been included in the Regulations to replace note 2 to the corresponding regulations in the 1999 Regulations and confirms that if an example in Schedule 3 to the Regulations is inconsistent with any other provision of the Regulations then the example does not apply.

Chapter 4—The special rules

Part 4-1—Special rules mainly about particular ways entities are organised

Division 48—GST groups

Subdivision 48-A—Formation and membership of GST groups: sections 140 to 160

The sections relating to Division 48 of the Act replicate the corresponding provisions in the 1999 Regulations, but they have been updated in accordance with current drafting practice.

Definitions used for the purposes of the GST grouping rules in Subdivision 48-A in the 1999 Regulations have been relocated to the Dictionary to the Regulations.

The term ‘representative’ in relation to a partner in the partnership has been replaced with the term ‘associated person’ to avoid confusion as ‘representative’ is defined in the Act to have a different meaning.

For clarity and consistency with the Act, GST group is no longer defined as including a proposed GST group for the purposes of the relevant provisions of the Regulations. Instead, the Regulations refer to both GST groups and proposed GST groups where this is appropriate.

Subsection 150(3) updates the reference to ‘charitable institution’ and ‘trustee of a charitable fund’ with endorsed charity consistent with changes to the Act. The definition of endorsed charity has been included in the Act to refer to organisations that can access charitable concessions in the tax law.

Subsection 160(4) has updated the corresponding provision in the 1999 Regulations concerning grouping by an individual and a partnership. The amendments confirm that an individual can group with a partnership of which they and one or more family members are members or alternatively of which two or more family members are members. The change has been made as previously the provision could be taken to imply that a partnership could have a single partner, which is not possible.

These changes in the way the provisions are expressed have not altered the substantive operation of the provisions.

Division 51—GST joint ventures

Subdivision 51-A—Formation of and participation in GST joint ventures: section 165

Section 165 replicates the operation of the corresponding regulation in the 1999 Regulations.

Part 4-2—Special rules mainly about supplies and acquisitions

Division 70—Financial supplies (reduced credit acquisitions): sections 170 to 195

Sections 170 to 195 replicate the operation of the corresponding regulations in the 1999 Regulations, but have been updated in accordance with current drafting practice.

Section 180 replicates the operation of the corresponding regulations in the 1999 Regulations, but has been updated and renumbered to reflect current drafting practice. Item 7 of the table in subsection 180(1) replaces the terms ‘B-pay’ and ‘GiroPost’ with the terms ‘BPAY’ and ‘Bank@Post’ respectively.

Division 78—Insurance: section 200

Schedule 10 to the 1999 Regulations that listed statutory compensation schemes is instead incorporated as a table within section 200 consistent with current drafting practice. This change to the way the provisions are expressed has not altered the substantive operation of the provisions.

References to Commonwealth, State and Territory legislation for these schemes have been updated as required. The listed schemes now include the *Return to Work Act 2014* (SA), the *Workers’ Compensation and Rehabilitation Act 2003* (Qld) and the *Motor Accidents Compensation Act 1999* (NSW), which replace several previous listed legislative schemes.

Division 79—Compulsory third party schemes: section 205

Section 205 generally replicates the operation of the corresponding regulations in the 1999 Regulations. However, paragraph 79-35.01(i) in the 1999 Regulations has been removed because the *Territory Insurance Office Act* (NT) had been repealed and the new Northern Territory legislation does not provide for similar reimbursement of relevant motor accident scheme expenses.

Division 81—Payment of taxes, fees and charges: sections 210 to 220

Sections relating to Division 81 of the Act generally replicate the operation of the corresponding regulations in the 1999 Regulations.

However, the definition of ‘waste’ in the corresponding 1999 Regulations has been relocated to the Dictionary consistent with current drafting practice. Transitional provisions in the 1999 Regulations concerning certain fees and charges imposed prior to 1 July 2013 (former paragraph 81-15.01(1)(h) and subsection 81-15.02(3) of the

1999 Regulations) have not been included in the Regulations relating to Division 81 of the Act as these former provisions are now redundant. Section 7 of the *Acts Interpretation Act 1901* ensures that the repealed transitional provision continues to apply to transactions that occurred prior to repeal.

Part 4-7—Special rules mainly about returns, payments and refunds

Division 168— Tourist refund scheme

References to Australia in the 1999 Regulations have been replaced in sections relating to Division 168 with a reference to the indirect tax zone that is now used in the Act.

Subdivision 168-A—Kinds of acquisitions: sections 225 to 245

Sections relating to Subdivision 168-A of the Act replicate the operation of the corresponding regulations in the 1999 Regulations and have been updated for current drafting practice.

Subdivision 168-B—Departure from the indirect tax zone: sections 250 to 260

Sections relating to Subdivision 168-B of the Act replicates the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice. The reference to TRS verification facility in regulation 168-5.07 of the 1999 Regulations has been replaced in section 260 with a reference to the airport or seaport at which the tourist refund scheme is administered. This gives the same outcome.

Subdivision 168-C—Export as accompanied baggage: sections 265 to 275

Sections relating to Subdivision 168-C of the Act replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice.

Section 275 clarifies the operation of the corresponding regulation in the 1999 Regulations where the acquirer has checked in goods as accompanied baggage. Section 275 provides that the acquirer of goods presented to an officer of Customs, must request an officer of Customs to endorse the tax invoice for the goods in a manner and form approved by the Comptroller-General of Customs rather than in accordance with arrangements that have been agreed with the Comptroller-General of Customs. This approach clarifies the operation of the ‘arrangement’ that was referred to in the 1999 Regulations and expressly includes the details of the arrangement in the Regulations. It does not involve any change to the substantive practical operation of the law.

Subdivision 168-D—Export by resident of an external Territory as unaccompanied baggage: sections 280 to 290

Sections relating to Subdivision 168-D of the Act replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current

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drafting practice. A note is included in section 280 to explain that a person may be eligible to claim an amount under the TRS for goods that are not accompanied baggage if the goods are exported in circumstances specified in the Subdivision. This means the goods may be exported before or after the time the acquirer lodges a claim at a TRS verification facility in those circumstances. This note merely provides additional guidance about the operation of the provisions to assist readers – no change has been made to the substantive operation of the law.

Subdivision 168-E—Proportion of amount of GST for payment in cash: section 295

This section replicates the corresponding provision in the 1999 Regulations, but has been updated in accordance with current drafting practice. Additionally, the way in which the rounding rule is expressed in the Regulation has been simplified. However, no change has been made to the substantive operation of the law.

Subdivision 168-F—Documentation relating to entitlement to payment: section 300

Section 300 replicates the operation of the corresponding regulation in the 1999 Regulations.

Subdivision 168-G—Period and manner of payment: sections 305 to 320

Sections relating to Subdivision 168-G of the Act replicate the operation of the corresponding regulations in the 1999 Regulations.

Chapter 6—Interpretation

Part 6-3—Dictionary in the Act

Division 195—Dictionary in the Act: sections 325 and 330

Sections 325 and 330 replicate the corresponding regulations in the 1999 Regulations with some clarifications to the way in which the provisions are expressed consistent with current drafting practice.

In particular, Schedule 11 to the 1999 Regulations is instead incorporated as a table within section 325 (compulsory third party scheme). Similarly, Schedule 12 to the 1999 Regulations is instead incorporated as a table within section 330 (first aid or life saving course) and the listed qualifications have been updated in accordance with updates to the VET Quality Framework (within the meaning of the *National Vocational Education and Training Regulator Act 2011*). Further, clarification has been included to make clear that qualifications under the previous National Training Framework continue to be specified qualification under paragraph 330(1)(a).

Part 6-4—Dictionary: section 335

The Dictionary incorporates relevant definitions that were included in the various parts of the 1999 Regulations but have now been consolidated in a single definition section in accordance with current drafting practice. Several definitions have been updated as set out below. A note has been included which sets out that a number of expressions used in the regulations are defined in the Act.

The definition of ‘account’ is modified to clarify that the term is not limited to an account made available by an Australian authorised deposit taking institution as part of its banking business (formerly item 1 of the table in subsection 40-5.09(3) of the 1999 Regulations). This is consistent with the use of the term in the 1999 Regulations, where in several cases the context of the section made clear that the defined meaning did not apply.

The definition of ‘acquisition’ is modified to clarify the interaction between the definitions in the Regulations and the GST Act. The modified definition provides that the term has the meaning given in the Act and, for the purposes of Division 40 (input taxed supplies), ‘acquisition’ has a meaning affected by section 95 (for the provision or disposal of an interest, acquisition in Division 40 includes acceptance and receipt of the interest). This modification does not alter the substantive outcomes under the law.

The term ‘representative’ that was included in the 1999 Regulations (former regulation 48-10.01) is now renamed as ‘associated person’ but has the same meaning as the former term ‘representative’. The new term has been used as representative was defined with a different meaning in the GST Act and current drafting practice is to seek to avoid inconsistent definitions in related legislation.

The definition of ‘associated person’ is separate and has a different meaning from the term ‘associate’ which is defined in the Act. In relation to a partner in a partnership, ‘associated person’ means the partner or a family member of the partner. In relation to a shareholder in a company, ‘associated person’ means the shareholder or a family member of the shareholder.

Chapter 7—Transitional

Part 7-1—Transitional matters

Division 197—Transitional matters relating to the repeal of the A New Tax System (Goods and Services Tax) Regulations 1999: sections 340 to 360

Section 340 defines commencement time as the time that section commences, old regulations as the 1999 Regulations and repealing regulations as the Regulations.

Section 345 sets out a transitional rule that provides that the 1999 Regulations (other than Division 168 of the 1999 Regulations) continue to apply in relation to working out net amounts for tax periods starting before the commencement time.

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Section 350 provides that if there was a form approved under section 388-50 in Schedule 1 to the *Taxation Administration Act 1953* for the purposes of a provision of the old regulations immediately before the commencement time and the form could be approved for that purpose under this instrument, the form has effect for the purposes of this instrument as if it had been approved for the purposes of the corresponding provision of this instrument. This provides continuity for approved forms.

Section 355 provides that regulations 33-15.02 to 33-15.05 and 33-15.09 of the 1999 Regulations continue to apply before commencement time to any applications made under regulation 33-15.02 of the 1999 Regulation for approval to make deferred payments of assessed GST on taxable importations.

Section 360 provides that Division 168 of the 1999 Regulations continues to apply in relation to any acquisition of goods before the commencement time. This ensures continued eligibility.

Schedule 1—Rules for the supply of goods to a relevant traveller

Schedule 1 replicates the corresponding regulations in the 1999 Regulations and clarifies the way in which the provision is expressed to address ambiguities in the old provisions and to be consistent with current drafting practice.

Clause 1 of Schedule 1 provides that the purpose of the Schedule is to specify rules for the supply of goods to a relevant traveller for the purpose of item 7 of the table in subsection 38-185(1) of the Act.

Clause 2 of Schedule 1 provides sealed bag rules for goods that are not liquids, aerosols, gels, creams and pastes products ('LAG products'). If the relevant traveller takes possession of the goods before presenting to an officer of Customs as departing the indirect tax zone, the supply must be made in accordance with the requirements in column 2 of an item in the table within Clause 2 and within the timeframe (if any) in column 3 for the same item in the table for the supply to be GST-free under item 7 of the table in subsection 38-185(1) of the GST Act.

These rules replicate the corresponding regulations in the 1999 Regulations but have been updated consistent with current drafting practice.

Clause 3 of Schedule 1 provides the sealed bag rules for LAG products that must be met to ensure that GST-free treatment applies. If the goods are LAG products, the supply must be made in accordance with the requirements in column 2 of an item and within the timeframe (if any) in column 3 of the same item in the table within Clause 3 for the supply to also be GST-free under item 7 of the table in subsection 38-185(1) of the GST Act.

These rules replicate the rules that previously applied under the corresponding regulations in the 1999 Regulations, which provided that LAG products need not comply with the general sealed bag rules if they instead complied with an 'interim sealed bag arrangement'. Clause 3 incorporates the content of the 'interim sealed bag arrangement' directly into the Regulations to provide simplicity and transparency. The operation of the arrangements is replicated in the Regulations and therefore there is no change in its application of the arrangement.

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Clause 4 contains the customs barrier rules. If the relevant traveller takes possession of goods after presenting to an officer of Customs as departing the indirect tax zone, the supply must be made in accordance with the requirements in column 2 of an item and within the timeframe (if any) in column 3 of the same item in the table within Clause 4 for the supply to also be GST-free under item 7 of the table in subsection 38-185(1) of the GST Act.

These rules replicate the corresponding regulations in the 1999 Regulations but have been updated consistent with current drafting practice.

Clause 5 provides that the Commissioner may, in writing, approve the form of invoice and receipts, including forms that highlight an alteration to, or deletion to, the contents of the invoice or receipt.

Clause 6 provides that a requirement that must be satisfied by a seller under Schedule 1 can be undertaken by their employee or agent.

None of the changes to the way the provisions are expressed has altered the outcomes arising under the 1999 Regulations.

Schedule 2—Examples of financial supply

Schedule 2 replicates the corresponding provisions in the 1999 Regulations, but has been updated in accordance with current drafting practice.

Schedule 3—Examples of supply that is not financial supply

Schedule 3 replicates the corresponding provisions in the 1999 Regulations, but has been updated in accordance with current drafting practice and some renumbering has occurred.

Item 4 of the table in clause 2 of Schedule 3 has been updated to replace the terms ‘B-pay’ and ‘GiroPost’ with the terms ‘BPAY’ and ‘Bank@Post’ respectively.

Item 1 of the table in clause 4 of Schedule 3, has been updated with the reference to Commonwealth legislation being updated to now refer to section 121-1 of the *Private Health Insurance Act 2007*.

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ATTACHMENT B**FINDING TABLES**

As a result of some of the changes outlined in Attachment A, it was necessary to renumber the provisions in the Regulations. This explanatory statement includes finding tables to assist in identifying which provision in the Regulations corresponds to a provision in the old law that has been rewritten or consolidated, and vice versa.

References to the old law are to the *A New Tax System (Goods and Services Tax) Regulations 1999* unless otherwise specified. References to the new law are to the *A New Tax System (Goods and Services Tax) Regulations 2019* unless otherwise specified. In the finding table, in the Old Law column, 'no equivalent' means that this is a new provision that has no equivalent in the old law. In the 'New Law' column, 'omitted' means that the section from the old law has not been remade.

Finding Table – Old to New Law

<i>Old Law</i>	<i>New Law</i>
<i>Regulation in A New Tax System (Goods and Services Tax) Regulations 1999</i>	<i>Section in A New Tax System (Goods and Services Tax) Regulations 2019</i>
1	1
3	335
23 15.01	5
23-15.02	10
29-80.01	15
29-80.02	20
33-15.01	25
33-15.02	40
33-15.03	45
33-15.04	50
33-15.05	55
33-15.06	30
33-15.07	35
33-15.08	60
33-15.09	65

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<i>Old Law</i>	<i>New Law</i>
<i>Regulation in A New Tax System (Goods and Services Tax) Regulations 1999</i>	<i>Section in A New Tax System (Goods and Services Tax) Regulations 2019</i>
38-3.01	75
38-3.02	70
38-45.01	80
38-185.01	85
40-5.01	90
40-5.02	335
40-5.03	335
40-5.04	335
40-5.05	95
40-5.06	100
40-5.07	105
40-5.08	110
40-5.09	115
40-5.10	120
40-5.11	125
40-5.12	130
40-5.13	135
48-10.01	No equivalent
48-10.01A	140
48-10.02	145
48-10.03	150
48-10.03A	155
48-10.04	160

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<i>Old Law</i>	<i>New Law</i>
<i>Regulation in A New Tax System (Goods and Services Tax) Regulations 1999</i>	<i>Section in A New Tax System (Goods and Services Tax) Regulations 2019</i>
51-5.01	165
70-5.01	170
70-5.01A	175
70-5.02	180
70-5.02A	185
70-5.02B	185
70-5.02C	185
70-5.02D	190
70-5.03	195
78-105.01	200
79-35.01	205
81-10.01	210
81-15.01	215
81-15.02	220
168-5.01	225
168-5.02	230
168-5.03	235
168-5.04	240
168-5.05	245
No equivalent	250
168-5.06	255
168-5.07	260
168-5.08	265

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<i>Old Law</i>	<i>New Law</i>
<i>Regulation in A New Tax System (Goods and Services Tax) Regulations 1999</i>	<i>Section in A New Tax System (Goods and Services Tax) Regulations 2019</i>
168-5.09	270
168-5.10	275
168-5.10A	280
168-5.10B	285
168-5.10C	290
168-5.11	295
168-5.12	300
168-5.14	305
168-5.15	310
168-5.16	315
168-5.17	320
195-1.01	325
195-1.02	330
200-0.00	340, 345, 350, 355 and 360
Schedule 3	80
Schedule 5	Schedule 1
Schedule 7	Schedule 2
Schedule 8	Schedule 3
Schedule 10	200
Schedule 11	325
Schedule 12	330
Schedule 15	340, 345, 350, 355 and 360

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Finding Table – New to Old Law

<i>New Law</i>	<i>Old Law</i>
<i>Section in A New Tax System (Goods and Services Tax) Regulations 2018</i>	<i>Regulation in A New Tax System (Goods and Services Tax) Regulations 1999</i>
1	1
2	No equivalent
3	No equivalent
5	23-15.01
10	23-15.02
15	29-80.01
20	29-80.02
25	33-15.01
30	33-15.06
35	33-15.07
40	33-15.02
45	33-15.03
50	33-15.04
55	33-15.05
60	33-15.08
65	33-15.09
70	38-3.02
75	38-3.01
80	38-45.01 and Schedule 3
85	38-185.01
90	40-5.01

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<i>New Law</i>	<i>Old Law</i>
<i>Section in A New Tax System (Goods and Services Tax) Regulations 2018</i>	<i>Regulation in A New Tax System (Goods and Services Tax) Regulations 1999</i>
95	40-5.05
100	40-5.06
105	40-5.07
110	40-5.08
115	40-5.09
120	40-5.10
125	40-5.11
130	40-5.12
135	40-5.13
140	48-10.01A
145	48-10.02
150	48-10.03
155	48-10.03A
160	48-10.04
165	51-5.01
170	70-5.01
175	70-5.01A
180	70-5.02
185	70-5.02A, 70-5.02B, 70-5.02C
190	70-5.02D
195	70-5.03
200	78-105.01 and Schedule 10
205	79-35.01

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<i>New Law</i>	<i>Old Law</i>
<i>Section in A New Tax System (Goods and Services Tax) Regulations 2018</i>	<i>Regulation in A New Tax System (Goods and Services Tax) Regulations 1999</i>
210	81-10.01
215	81-15.01
220	81-15.02
225	168-5.01
230	168-5.02
235	168-5.03
240	168-5.04
245	168-5.05
250	No equivalent
255	168-5.06
260	168-5.07
265	168-5.08
270	168-5.09
275	168-5.10
280	168-5.10A
285	168-5.10B
290	168-5.10C
295	168-5.11
300	168-5.12
305	168-5.14
310	168-5.15
315	168-5.16
320	168-5.17

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<i>New Law</i>	<i>Old Law</i>
<i>Section in A New Tax System (Goods and Services Tax) Regulations 2018</i>	<i>Regulation in A New Tax System (Goods and Services Tax) Regulations 1999</i>
325	195-1.01 and Schedule 11
330	195-1.02 and Schedule 12
335	3, 40-5.02, 40-5.03 and Dictionary
340	200 and Schedule 15
345	200 and Schedule 15
350	200 and Schedule 15
355	200 and Schedule 15
360	200 and Schedule 15
Schedule 1	Schedule 5
Schedule 2	Schedule 7
Schedule 3	Schedule 8

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