

EXPOSURE DRAFT



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

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) Amendment (Transition) Regulations 2019*.

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	1 October 2019.	1 October 2019

Note: This table relates only to the provisions of this instrument as originally made.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 *A New Tax System (Goods and Services Tax Transition) Act 1999*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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Schedule 1 Amendments

Schedule 1—Amendments

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

1 Section 3

Repeal the section, substitute:

3 Authority

- (1) Subject to subsection (2), this instrument is made under the *A New Tax System (Goods and Services Tax) Act 1999*.
- (2) Part 7-2 is made under the *A New Tax System (Goods and Services Tax Transition) Act 1999*.

2 At the end of Chapter 7

Add:

Part 7-2—Matters relating to the A New Tax System (Goods and Services Tax Transition) Act 1999

Division 220—Agreements spanning 1 July 2000

Subdivision 220-A—Meaning of arbitrator

220-1.01 Specified bodies and persons for definition of *arbitrator*

For the purposes of the definition of *arbitrator* in section 15B of the *A New Tax System (Goods and Services Tax Transition) Act 1999*, each of the following bodies, and each person who is a member of one of the following bodies, is specified:

- (a) the Resolution Institute;
- (b) the Australian Disputes Centre;
- (c) the CIArb Australia.

Subdivision 220-B—Meaning of New Tax System changes

220-5.01 Purpose of this Subdivision

This Subdivision prescribes changes for the purposes of paragraph (d) of the definition of *New Tax System changes* in subsection 15L(3) of the *A New Tax System (Goods and Services Tax Transition) Act 1999*.

220-5.02 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).

220-5.03 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) the *A New Tax System (Luxury Car Tax Imposition—Customs) Act 1999*;
 - (b) the *A New Tax System (Luxury Car Tax Imposition—Excise) Act 1999*;
 - (c) the *A New Tax System (Luxury Car Tax Imposition—General) Act 1999*.

220-5.04 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) the *A New Tax System (Wine Equalisation Tax Imposition—Customs) Act 1999*;
 - (b) the *A New Tax System (Wine Equalisation Tax Imposition—Excise) Act 1999*;
 - (c) the *A New Tax System (Wine Equalisation Tax Imposition—General) Act 1999*.

220-5.05 Abolition of accommodation levy in NSW

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: The *Accommodation Levy Act 1997* (NSW) has been repealed. Historical versions of this Act could in 2019 be viewed on the New South Wales legislation website (<https://legislation.nsw.gov.au>).

220-5.06 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: The Customs Tariff Proposal No. 3 (2001) and the Excise Tariff Proposal No. 4 (2001) could in 2019 be viewed on the Australian Parliament House website (<http://www.aph.gov.au>).

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220-5.07 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);
- (d) the change in the rate of petroleum products excise duty under the Excise Tariff Proposal No. 3 (2001).

Note: The Customs Tariff Proposal No. 2 (2001) and the Excise Tariff Proposal No. 3 (2001) could in 2019 be viewed on the Australian Parliament House website (<http://www.aph.gov.au>).

220-5.08 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: These notices were published in Special Gazettes No. S 368 Friday 30 June 2000, No. S 376 Monday 3 July 2000 and No. S 378 Tuesday 4 July 2000. These Special Gazettes could in 2019 be viewed on the Federal Register of Legislation (<http://www.legislation.gov.au>).

220-5.09 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.

220-5.10 Fuel sales grants

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

220-5.11 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.

220-5.12 Tourism marketing duty—abolition in Northern Territory

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 2000* (NT), is a prescribed change.

Note: The *Financial Relations Agreement (Consequential Provisions) Act 2000* (NT) could in 2019 be viewed on the Northern Territory legislation website (<https://legislation.nt.gov.au>).

220-5.13 Abolition of liability to pay financial institutions duty

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. Current and historical versions of State or Territory legislation could in 2019 be viewed on the legislation website of the State or Territory.

220-5.14 Abolition of liability to pay stamp duty on quoted marketable securities

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. Current and historical versions of State or Territory legislation could in 2019 be viewed on the legislation website of the State or Territory.

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Schedule 2 Repeals

Schedule 2—Repeals

A New Tax System (Goods and Services Tax Transition) Regulations 2000

1 The whole of the instrument

Repeal the instrument.