

Queensland



GST AND RELATED MATTERS ACT 2000

Act No. 20 of 2000

Queensland



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Queensland



GST and Related Matters Act 2000

Act No. 20 of 2000

**An Act to facilitate the implementation of certain measures described
in the Intergovernmental Agreement on the Reform of
Commonwealth-State Financial Relations, and for related and
other purposes**

[Assented to 23 June 2000]

The Parliament of Queensland enacts—

PART 1—PRELIMINARY

Short title

1. This Act may be cited as the *GST and Related Matters Act 2000*.

Commencement

2.(1) Section 29 and schedule 3, to the extent they amend the *Acts Interpretation Act 1954*, commence on assent.

(2) Schedule 3, amendment of the *Queensland Building Services Authority Act 1991*, amendments 14 and 15, commences immediately after the commencement of the *Queensland Building Services Authority Amendment Act 1999*, section 39.

(3) Schedule 3, amendment of the *Stamp Act 1894*, amendments 5 to 7, commences on a date to be fixed by proclamation.

- (4) Subject to subsections (1) to (3), this Act commences on 1 July 2000.

Definitions

3. In this Act—

“**Commissioner of Taxation**” means the person holding office for the time being as Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth).

“**GST**” has the same meaning as it has in the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth).

“**GST imposition Acts**” means the following Commonwealth Acts—

- (a) *A New Tax System (Goods and Services Tax Imposition—Customs) Act 1999*;
- (b) *A New Tax System (Goods and Services Tax Imposition—Excise)*

Act 1999;

- (c) *A New Tax System (Goods and Services Tax Imposition—General) Act 1999.*

“State entity” means an entity that is not liable for GST that it would have been liable for if—

- (a) the imposition of that GST were not prevented by section 114 of the Commonwealth Constitution; and
- (b) section 5 of each of the GST imposition Acts had not been enacted.¹

PART 2—INTERGOVERNMENTAL AGREEMENT

Intergovernmental agreement

4.(1) A copy of the Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations is set out in schedule 1.

(2) It is the intention of the State to comply with, and give effect to, the agreement.

PART 3—PAYMENT OF GST EQUIVALENTS BY STATE ENTITIES

Voluntary GST equivalent payments

5. A State entity—

- (a) may pay to the Commissioner of Taxation amounts representing

¹ Commonwealth Constitution, section 114 (States may not raise forces. Taxation of property of Commonwealth or State)
GST imposition Acts, section 5 (Act does not impose a tax on property of a State)

amounts that would have been payable for GST if—

- (i) the imposition of that GST were not prevented by section 114 of the Commonwealth Constitution; and
 - (ii) section 5 of each of the GST imposition Acts had not been enacted; and
- (b) may do anything that it would be necessary or expedient for it to do if it were liable for that GST.

Directions to State entities

6.(1) The Treasurer may give a State entity written directions that it—

- (a) make payments that it is authorised by section 5 to make; or
- (b) do anything else that it is authorised by that section to do.

(2) Requirements in the directions may relate to things that happened before the directions were given.

(3) A State entity must comply with the directions despite any other Act.

PART 4—AMENDMENT OF FUEL SUBSIDY ACT 1997

Act amended in pt 4 and sch 2

7. This part and schedule 2 amend the *Fuel Subsidy Act 1997*.

Omission of preamble

8. Preamble—

omit.

Amendment of s 4 (Meaning of “bulk end user”)

9.(1) Section 4(1), from ‘(other than a’ to ‘consumer)’—

omit.

(2) Section 4—

insert—

‘(1A) However, a person is not a “**bulk end user**” to the extent the person purchases diesel for a purpose other than to propel a diesel engine road vehicle on a public road.’.

Omission of s 5 (Meaning of “off-road diesel consumer”)

10. Section 5—

omit.

Omission of ch 2 (Off-road diesel consumers)

11. Chapter 2—

omit.

Omission of s 42 (When surcharge must not be recovered)

12. Section 42—

omit.

Insertion of new s 43A

13. After section 43—

insert—

‘Licensed retailer must not recover particular amounts

‘**43A.** A licensed retailer who sells fuel to a retail consumer must not recover (directly or indirectly) from the consumer the part of the sale price that is an amount equal to the subsidy for the sale of the fuel to the retailer.

Maximum penalty—200 penalty units.’.

Amendment of s 46 (Net sales by licensed retailers)**14. Section 46—**

insert—

‘(2) However subsection (1) applies only if the person does not recover (directly or indirectly) from the purchaser under the second sale the part of the sale price that is an amount equal to the subsidy for the first sale.

‘(3) If subsection (1) does not apply because of subsection (2), the person must, within 7 days after the second sale, repay to the commissioner the subsidy for the first sale.

‘(4) An amount not paid as required under subsection (3) is a debt owing to the commissioner.’.

Amendment of s 68 (Records of sales to be kept)**15. Section 68(2)(f), after ‘litre’—**

insert—

‘and the basis for calculating the price’.

Replacement of s 69 (Records to be kept by licensed retailers)**16. Section 69—**

omit, insert—

‘Records to be kept by licensed retailers

‘**69.(1)** A licensed retailer must keep records as required under subsections (2) to (4).

Maximum penalty—40 penalty units.

‘(2) The records must include, for each sale of fuel by the retailer, details of the price charged per litre and the basis for calculating the price.

‘(3) The records must include the following details for each purchase of fuel by the retailer—

- (a) the type of fuel;
- (b) the quantity purchased;

- (c) the seller's name and address;
- (d) the price paid per litre;
- (e) the place of delivery;
- (f) another matter prescribed under a regulation.

'(4) Each record must be kept for 5 years after it is made.'

Omission of s 72 (When surcharge must not be recovered)

17. Section 72—

omit.

Amendment of s 76 (Net sales by licensed bulk end users)

18. Section 76—

insert—

'(2) However subsection (1) applies only if the person does not recover (directly or indirectly) from the purchaser under the second sale the part of the sale price that is an amount equal to the subsidy for the first sale.

'(3) If subsection (1) does not apply because of subsection (2), the person must, within 7 days after the second sale, repay to the commissioner the subsidy for the first sale.

'(4) An amount not paid as required under subsection (3) is a debt owing to the commissioner.'

Amendment of s 82 (Grant of application)

19. Section 82(2)(a)—

omit, insert—

'(a) the applicant is—

- (i) carrying on, or proposes to carry on, an activity that makes, or will make, the applicant a bulk end user; and
- (ii) for carrying on the activity, the applicant purchases or will purchase fuel in Queensland; and'

Amendment of s 85 (Conditions of licence)

20. Section 85(1)(c)—

omit, insert—

‘(c) the licensee must not—

- (i) sell fuel purchased under the licence; or
- (ii) for diesel purchased under the licence—use it for a purpose other than to propel a diesel engine road vehicle on a public road;’.

Amendment of s 104 (Records of sales to be kept)

21. Section 104(2)(f), after ‘litre’—

insert—

‘and the basis for calculating the price’.

Omission of s 108 (Implied terms of certain contracts for sale of fuel)

22. Section 108—

omit.

Amendment of s 166 (Person incorrectly receiving benefit of subsidy)

23. Section 166(2)(b)(iii), after ‘required’—

insert—

‘or permitted’.

Omission of s 167A (Person receiving reimbursement for surcharge)

24. Section 167A—

omit.

Replacement of s 185 (Claims for subsidy)

25. Section 185—

omit, insert—

‘Claims for subsidy

‘185. A subsidy is not payable unless the claimant satisfies the commissioner that the claimant has not contravened section 43(1) or 73(1).’.

Insertion of new s 195A

26. Chapter 7, after section 195—

insert—

‘Numbering and renumbering of Act

‘195A. In the next reprint of this Act produced under the *Reprints Act 1992*, the provisions of this Act must be numbered and renumbered as permitted by the *Reprints Act 1992*, section 43.’.

Omission of ch 8, pt 2 (Off-road diesel consumers)

27. Chapter 8, part 2—

omit.

Insertion of new ch 8, pt 5

28. After section 209—

insert—

**‘PART 5—TRANSITIONAL PROVISIONS FOR GST
AND RELATED MATTERS ACT 2000****‘Person receiving reimbursement for surcharge**

‘210.(1) This section applies to a purchaser of fuel if—

(a) before 1 July 2000, the seller of the fuel did not recover from the

purchaser the part of the sale price that is an amount equal to the subsidy for the sale, because the purchase of the fuel was, or purportedly was, a net sale for chapter 2, 3 or 4 as in force when the sale was made; and

- (b) on or after 1 July 2000, the purchaser receives, other than under this Act or a corresponding law, an amount for the surcharge for the fuel (the **“reimbursed amount”**).

‘(2) The purchaser must pay the reimbursed amount to the commissioner within 7 days after the amount is received.

‘(3) An amount not paid as required under subsection (2) is a debt owing to the commissioner.

‘(4) In this section—

“surcharge” has the meaning it had under this Act immediately before the commencement of this section.²

‘Requirement to keep particular records continues

‘**211.(1)** This section applies to a purchase of diesel if—

- (a) before 1 July 2000, the seller of the diesel did not recover from the purchaser the part of the sale price that is an amount equal to the subsidy for the sale, because the purchase of the diesel was, or purportedly was, a net sale for chapter 2 as in force when the sale was made; and
- (b) on or after 1 July 2000, the seller or purchaser does or does not do something that, but for the repeal of chapter 2, would have constituted a contravention of this Act.

‘(2) Despite the repeal of chapter 2, this Act, as in force immediately before the repeal, applies in relation to the seller and purchaser.

² Immediately before the commencement, “surcharge” was defined as follows—

‘ **“surcharge”**, for fuel means the part of the rate of excise or customs duty imposed by the Commonwealth on the fuel that is—

- (a) unless an amount is prescribed under paragraph (b)—8.1 cents per litre; or
- (b) the amount per litre prescribed under a regulation.’.

‘(3) Subsection (2) does not limit the *Acts Interpretation Act 1954*, section 20.³’.

PART 5—AMENDMENT OF OTHER ACTS

Amendment of Acts in sch 3

29. Schedule 3 amends the Acts mentioned in it.

³ *Acts Interpretation Act 1954*, section 20 (Saving of operation of repealed Act etc.)

SCHEDULE 1**INTERGOVERNMENTAL AGREEMENT ON THE
REFORM OF COMMONWEALTH-STATE
FINANCIAL RELATIONS**

section 4

THE COMMONWEALTH OF AUSTRALIA
THE STATE OF NEW SOUTH WALES
THE STATE OF VICTORIA
THE STATE OF QUEENSLAND
THE STATE OF WESTERN AUSTRALIA
THE STATE OF SOUTH AUSTRALIA
THE STATE OF TASMANIA
THE AUSTRALIAN CAPITAL TERRITORY, AND
THE NORTHERN TERRITORY OF AUSTRALIA

WHEREAS

- (1) the Special Premiers' Conference on 13 November 1998 developed principles for the reform of Commonwealth-State financial relations;
- (2) the Commonwealth, States and Territories are in agreement that the current financial relationship between levels of government must be reformed to facilitate a stronger and more productive federal system for the new millennium;
- (3) while a majority of the States and Territories support the introduction of the Goods and Services Tax (GST), the agreement of New South Wales, Queensland and Tasmania to the reform of Commonwealth-State financial relations does not imply their

SCHEDULE 1 (continued)

- in-principle endorsement of the GST;
- (4) an Agreement was reached between the Commonwealth and the States and Territories on the reform of Commonwealth-State financial relations on 9 April 1999;
 - (5) this revised Agreement was made necessary by the changes to the Commonwealth Government's *A New Tax System* (ANTS) package announced by the Prime Minister on 28 May 1999; and
 - (6) this revised Agreement supersedes the previous Agreement of 9 April 1999:

IT IS HEREBY AGREED:**PART 1—PRELIMINARY****Commencement Clause**

1. This Agreement will commence between the Commonwealth, the States and the Territories on 1 July 1999 unless otherwise agreed by the Parties.

Objectives

2. The objectives of the reforms set down in this agreement include:
 - (i) the achievement of a new national tax system, including the elimination of a number of existing inefficient taxes which are impeding economic activity;
 - (ii) the provision to State and Territory Governments of revenue from a more robust tax base that can be expected to grow over time; and
 - (iii) an improvement in the financial position of all State and Territory Governments, once the transitional changes have been completed,

SCHEDULE 1 (continued)

relative to that which would have existed had the current arrangements continued.

3. All Parties to the Agreement acknowledge the need to pursue on-going reform of Commonwealth-State financial relations.

Acknowledgement of Agreement

4. The Commonwealth will attach the Agreement as a schedule to the *A New Tax System (Commonwealth-State Financial Arrangements) Act 1999*. The Commonwealth will use its best endeavours to ensure the Act will require compliance with the Agreement. The States and Territories will attach the Agreement as a schedule to relevant State and Territory legislation. The States and Territories will use their best endeavours to ensure their legislation will require compliance with the Agreement.

PART 2—COMMONWEALTH-STATE FINANCIAL REFORM**Reform Measures**

5. The Parties will undertake all necessary steps to have appropriate legislation enacted to give effect to the following reform measures.
 - (i) The Commonwealth will legislate to provide all of the revenue from the GST to the States and Territories and will legislate to maintain the rate and base of the GST in accordance with this Agreement.
 - (ii) The Commonwealth will cease to apply the Wholesale Sales Tax from 1 July 2000 and will not reintroduce it or a similar tax in the future.
 - (iii) The temporary arrangements for the taxation of petrol, liquor and tobacco under the safety net arrangements announced by the Commonwealth on 6 August 1997 will cease on 1 July 2000.

SCHEDULE 1 (continued)

- (iv) The payment of Financial Assistance Grants will cease on 1 July 2000.
- (v) The Commonwealth will continue to provide Specific Purpose Payments (SPPs) to the States and Territories and has no intention of cutting aggregate SPPs as part of the reform process set out in this Agreement, consistent with the objective of the State and Territory Governments being financially better off under the new arrangements.
- (vi) The States and Territories will cease to apply the taxes referred to in Appendix A from the dates outlined below and will not reintroduce them or similar taxes in the future.
- Bed taxes, from 1 July 2000;
 - Financial Institutions Duty, from 1 July 2001;
 - Stamp duties on quoted marketable securities from 1 July 2001;
 - Debits tax by 1 July 2005, subject to review by the Ministerial Council;
- (vii) The Ministerial Council will by 2005 review the need for retention of stamp duty on non-residential conveyances; leases; mortgages, debentures, bonds and other loan securities; credit arrangements, installment purchase arrangements and rental arrangements; and on cheques, bills of exchange, promissory notes; and unquoted marketable securities.
- (viii) The States and Territories will adjust their gambling tax arrangements to take account of the impact of the GST on gambling operators.
- (ix) Following negotiations under the CSHA, the States and Territories will ensure that increases in pensions and allowances specified in the tax reform package will not flow through to increased public housing rents where these rents are linked to the level of pensions.

SCHEDULE 1 (continued)

- (x) Nothing in this clause will prevent any Party from introducing anti-avoidance measures that are reasonably necessary to protect its remaining tax base or liabilities accrued prior to the date the tax ceases to apply.

GST Legislation

- 6. All Parties agree to reconsider this Agreement should the Commonwealth Parliament pass the GST legislation in a way that significantly affects this Agreement.

Distribution of GST Revenue

- 7. The Commonwealth will make GST revenue grants to the States and Territories equivalent to the revenue from the GST subject to the arrangements in this Agreement. GST revenue grants will be freely available for use by the States and Territories for any purpose.
- 8. The Commonwealth will distribute GST revenue grants among the States and Territories in accordance with horizontal fiscal equalisation (HFE) principles subject to the transitional arrangements set out below and other relevant provisions of this Agreement.
- 9. Details of the payment arrangements are contained in Appendix B to this Agreement.

Transitional Arrangements

- 10. In each of the transitional years following the introduction of the GST, the Commonwealth guarantees that the budgetary position of each individual State and Territory will be no worse off than it would have been had the reforms set out in this Agreement not been implemented.

SCHEDULE 1 (continued)

11. The Commonwealth will extend the transitional period by Regulation (as provided for in the *A New Tax System (Commonwealth-State Financial Arrangements) Act 1999*) to give effect to the commitments in clause 10 in the event that transitional assistance is required by any State or Territory after 30 June 2003.
12. To meet this guarantee, the Commonwealth will make transitional assistance payments to each State and Territory, as necessary, over this period. These payments will take the form of interest free loans and grants in July 2000-01 and grants paid quarterly in subsequent years and will be freely available for use by the States and Territories for any purpose. Any payments or repayments made by way of loans or grants under the Commonwealth's guarantee will be excluded from assessments of per capita relativities recommended by the Commonwealth Grants Commission (CGC).
13. The amounts of any additional assistance under the guarantee will be determined in accordance with the processes set out in Appendix C to this Agreement.
14. After the second year following the introduction of the GST, GST revenue grants will be determined on the basis of HFE principles. That is, after the first two years, any State or Territory which is receiving more than would have been received under the current arrangements will retain that excess.

First Home Owners Scheme

15. To offset the impact of the introduction of a GST, the States and Territories will assist first homebuyers through the funding and administration of a new uniform First Home Owners Scheme.

SCHEDULE 1 (continued)

16. This assistance will be provided to first home owners consistent with Appendix D to this Agreement.

Application of the GST to Government

17. The Parties intend that the Commonwealth, States, Territories and local government and their statutory corporations and authorities will operate as if they were subject to the GST legislation. They will be entitled to register, will pay GST or make voluntary or notional payments where necessary and will be entitled to claim input tax credits in the same way as non-Government organisations. All such payments will be included in GST revenue.
18. The Commonwealth will legislate to require the States and the Northern Territory to withhold from any local government authority being in breach of clause 17 a sum representing the amount of unpaid voluntary or notional GST payments. Amounts withheld will form part of the GST revenue pool. Detailed arrangements will be agreed by the Ministerial Council on advice from Heads of Treasuries.

Government Taxes and Charges

19. The Commonwealth, States and Territories agree that the GST does not apply to the payment of some taxes and compulsory charges.
20. The Parties will agree a list of taxes and compulsory charges that are outside the scope of the GST. This list will be promulgated by a determination by the Commonwealth Treasurer as set out in Division 81-5 of the *A New Tax System (Goods and Services Tax) Act 1999* (the GST Act).
21. In agreeing the list, the Commonwealth, States and Territories will have regard to the following principles:

SCHEDULE 1 (continued)

- (i) taxes that are in the nature of a compulsory impost for general purposes and compulsory charges by the way of fines or penalties should not be subject to GST as these will not relate to any specific supply of goods or services;
 - (ii) similarly, those regulatory charges that do not relate to particular goods or services should be outside the scope of the GST; and
 - (iii) the inclusion of any other charge in the Commonwealth Treasurer's determination notwithstanding that it may relate to the supply of a particular good or service will require the unanimous agreement of the Commonwealth, States and Territories.
22. The agreed list of taxes and other compulsory charges that are outside the scope of the GST will be subject to on-going review and adjustment as necessary in consultation with the Ministerial Council. The Parties will notify any objections to changes to the list within a period to be specified by the Ministerial Council.

Reciprocal Taxation

23. Reciprocal taxation will be progressed on a revenue neutral basis, through the negotiation of a Reciprocal Taxation Agreement with the objectives of:
- (i) improving the transparency of tax arrangements between all levels of government;
 - (ii) ensuring tax neutrality; and
 - (iii) replacing the Statement of Policy Intent (SOPI) for the taxation treatment of Government Business Enterprises with tax arrangements which are broader in scope.
24. It is the intention of the Parties to this Agreement that a National Tax Equivalent Regime (NTER) for income tax will be operational for State and Territory government business enterprises from 1 July 2000. It is also intended that the reciprocal application of other

SCHEDULE 1 (continued)

Commonwealth, State and Territory taxes will be subsequently implemented as soon as practicable.

25. Local government organisations will be consulted with a view to making the NTER for income tax operational for wholly owned local government business enterprises from 1 July 2000 and including local government in the Reciprocal Tax Agreement at a later date.
26. Where the application of full indirect reciprocal tax arrangements is prevented by the Constitution, jurisdictions have agreed to work cooperatively to introduce voluntary payment arrangements in these circumstances.
27. All governments have agreed that no further compensation payments will be payable by any jurisdiction under the SOPI.

Monitoring of Prices

28. In accordance with the *Trade Practices Act 1974*, as amended, the Australian Competition and Consumer Commission will formally monitor prices and take action against businesses that take pricing decisions in a manner inconsistent with tax reform.
29. In order to ensure that these measures apply to the whole economy, the States and Territories will adopt the Schedule version of Part VB of the *Trade Practices Act 1974* (Part XIAA of *The New Tax System Price Exploitation Code*) to extend the measures in Part VB to cover those areas outside the Commonwealth's constitutional power. All Parties will work towards having any necessary legislation in place by 1 July 1999.
30. The monitoring and prohibition on unreasonable pricing decisions will commence on 1 July 1999 and continue until 30 June 2002.

SCHEDULE 1 (continued)

PART 3—ADMINISTRATION OF THE GST**Management of the GST Rate**

- 31.** After the introduction of the GST, a proposal to vary the 10 per cent rate of the GST will require:
- (i) the unanimous support of the State and Territory Governments;
 - (ii) the endorsement by the Commonwealth Government of the day; and
 - (iii) the passage of relevant legislation by both Houses of the Commonwealth Parliament.

Management of the GST Base

- 32.** Subject to clauses 34, 35 and 36 of this Agreement, after the introduction of the GST, any proposal to vary the GST base will require:
- (i) the unanimous support of the State and Territory Governments;
 - (ii) the endorsement by the Commonwealth Government of the day; and
 - (iii) the passage of relevant legislation by both Houses of the Commonwealth Parliament.
- 33.** All future changes to the GST base should be consistent with:
- (i) the maintenance of the integrity of the tax base;
 - (ii) simplicity of administration; and
 - (iii) minimising compliance costs for taxpayers.
- 34.** A proposal to vary the GST base by way of a Ministerial determination under the GST Act and the GST Transition Act will require the unanimous agreement of the Ministerial Council established under

SCHEDULE 1 (continued)

clause 40. The Ministerial Council will develop practical arrangements to ensure timely consideration of proposed Ministerial determinations.

- 35.** During the first 12 months following the implementation of the GST, the Commonwealth Government will retain the discretion to make changes unilaterally to the GST base where such changes:
- (i) are of an administrative nature (as defined in Appendix E to this Agreement);
 - (ii) are necessary to facilitate the implementation of the new tax; and
 - (iii) have regard to the need to protect the revenue of the States and Territories.
- 36.** From July 2001, changes to the GST base of an administrative nature (as defined in Appendix E) would require the majority support of the Commonwealth, the States and the Territories.

Australian Taxation Office

- 37.** The States and Territories will compensate the Commonwealth for the agreed costs incurred by the Australian Taxation Office (ATO) in administering the GST.
- 38.** Accountability and performance arrangements will be established between the ATO and the State and Territory Governments consistent with Appendix F to this Agreement. These arrangements will include maximising compliance, cost efficiency, simplicity for taxpayers and administrative transparency.
- 39.** The ATO and State and Territory Governments will collaborate to explore options for the States and Territories to benefit from the use of the Australian Business Number system.

SCHEDULE 1 (continued)

PART 4—INSTITUTIONAL ARRANGEMENTS**Establishment of Ministerial Council**

- 40.** A Ministerial Council comprising the Commonwealth, the States and the Territories will be established from 1 July 1999 to oversee the operation of this Agreement.
- 41.** The membership of the Ministerial Council will comprise the Treasurer of the Commonwealth and the Treasurers of the States and Territories (or designated representatives).
- 42.** The functions of the Ministerial Council will include:
- (i) the oversight of the operation of the GST;
 - (ii) the oversight and coordination of the implementation of this Agreement;
 - (iii) the review of matters of operational significance raised through the GST Administration Sub-Committee;
 - (iv) discussion of CGC recommendations regarding relativities prior to the Commonwealth Treasurer making a determination;
 - (v) monitoring compliance with the conditions governing the provision of assistance to first home owners set out in Appendix D to this Agreement;
 - (vi) monitoring compliance with the Commonwealth's undertaking with respect to SPPs;
 - (vii) considering reports of the GST Administration Sub-Committee on the performance of the ATO in GST administration;
 - (viii) reviewing the operation of the Agreement over time and considering any amendments which may be proposed as a consequence of such review;
 - (ix) making recommendations to the Commonwealth Treasurer on the

SCHEDULE 1 (continued)

Guaranteed Minimum Amount applying to each State and Territory under the Transitional Arrangements;

- (x) approving changes to the GST base which require the support of a majority of Commonwealth, State and Territory Governments;
 - (xi) considering on-going reform of Commonwealth-State financial relations; and
 - (xii) considering other matters covered in this Agreement.
- 43.** The Treasurer of the Commonwealth will convene the Ministerial Council in consultation with the other members of the Council not less than once each financial year. If the Commonwealth Treasurer receives a request from a member of the Council, he will consult with the other members concerning convening a meeting. The Treasurer of the Commonwealth will be the chair of the Council. The Council may also conduct its business by correspondence.
- 44.** All questions arising in the Ministerial Council will be determined by unanimous agreement unless otherwise specified in this Agreement.
- 45.** While it is envisaged that the Ministerial Council will take decisions on most business arising from the operation of this Agreement, major issues will be referred by the Ministerial Council to Heads of Government for consideration, including under the auspices of the Council of Australian Governments.
- 46.** The Ministerial Council will establish a GST Administration Sub-Committee comprised of Commonwealth, State and Territory officials to monitor the operation of the GST, make recommendations regarding possible changes to the GST base and rate and to monitor the ATO's performance in GST administration. The GST Administration Sub-Committee will function in accordance with the arrangements set out in Appendix E to this Agreement.

SCHEDULE 1 (continued)

SIGNED for and on behalf of the Parties by:

The Honourable John Winston Howard, Prime Minister of the Commonwealth of Australia, on the 20th day of June 1999

The Honourable Robert John Carr, Premier of the State of New South Wales, on the 24th day of June 1999

The Honourable Jeffrey Gibb Kennett, Premier of the State of Victoria, on the 26th day of June 1999

The Honourable Peter Douglas Beattie, Premier of the State of Queensland, on the 25th day of June 1999

The Honourable Richard Fairfax Court, Premier of the State of Western Australia, on the 29th day of June 1999

The Honourable John Wayne Olsen, Premier of the State of South Australia, on the 25th day of June 1999

The Honourable James Alexander Bacon, Premier of the State of Tasmania, on the 25th day of June 1999

Kate Carnell, Chief Minister of the Australian Capital Territory, on the 22nd day of June 1999

The Honourable Denis Gabriel Burke, Chief Minister of the Northern Territory of Australia, on the 22nd day of June 1999

SCHEDULE 1 (continued)

APPENDICES

- A: Taxes Subject to Reform
- B: Payment of GST Revenues to the States and Territories
- C: Transitional Arrangements
- D: First Home Owners Scheme
- E: GST Administration
- F: GST Administration Performance Agreement—Guiding Principles

SCHEDULE 1 (continued)

APPENDIX A**TAXES SUBJECT TO REFORM**

The taxes which will cease to apply in accordance with paragraph 5 of this Agreement are set out below and in the relevant Commonwealth, State and Territory statutes as at 13 November 1998.

A1. The following taxes will cease to apply from 1 July 2000:

(i) *Wholesale Sales Tax*

Sales tax levied on the value of the last wholesale sale of goods sold or otherwise dealt with as imposed by the Commonwealth's *Sales Tax (Imposition) Acts*.

(ii) *Bed Taxes*

Accommodation taxes levied on the cost of temporary residential accommodation.

A2. The following State and Territory taxes will cease to apply from 1 July 2001:

(i) *Financial Institutions Duty*

Financial Institutions Duty levied on the value of receipts (credits) at financial institutions and on the average daily liabilities and/or investments of short term money market dealers.

(ii) *Stamp Duty on Marketable Securities*

Stamp duty levied on turnover (ie sale price times quantity traded) on the transfer of marketable securities quoted on the ASX or another recognised stock exchange.

This excludes transfers of marketable securities in private companies and trusts, and in public companies and trusts

SCHEDULE 1 (continued)

where the securities are not quoted on the ASX or another recognised stock exchange.

A3. The following State and Territory tax will cease to apply by 1 July 2005, subject to review by the Ministerial Council:

(i) *Debits Tax*

Debits tax levied on the value of withdrawals (debits) from accounts with financial institutions with cheque drawing facilities.

Debits duty levied on transactions, including credit card transactions. This does not include stamp duty on electronic debits (refer A4 (v) below).

A4. The Ministerial Council will by 2005 review the need for retention of stamp duties on the following:

(i) *Stamp Duty on Non-residential Conveyances*

Stamp duty levied on the value of conveyances other than residential property conveyances.

(ii) *Stamp Duty on Non-quotable Marketable Securities*

Stamp duty levied on transfers of marketable securities in private companies and trusts, and in public companies and trusts where the securities are not quoted on the ASX or another recognised stock exchange.

(iii) *Stamp Duty on Leases*

Stamp duty levied on the rental payable under tenancy agreements.

(iv) *Stamp Duty on Mortgages, Bonds, Debentures and Other Loan Securities*

Stamp duty levied on the value of a secured loan property.

SCHEDULE 1 (continued)

(v) *Stamp Duty on Credit Arrangements, Installment Purchase Arrangements and Rental Arrangements*

Stamp duty levied on the value of the loan under credit arrangements.

Stamp duty levied on credit business in respect of loans made, discount transactions and credit arrangements.

Stamp duty levied on the price of goods purchased under installment purchase arrangements.

Stamp duty levied on the rent paid in respect of the hire of goods, including consumer and producer goods.

(vi) *Stamp Duty on Cheques, Bills of Exchange and Promissory Notes*

Stamp duty levied on cheques, bills of exchange, promissory notes, or other types of payment orders, promises to pay or acknowledgment of debts, including duty on electronic debits.

SCHEDULE 1 (continued)

APPENDIX B**PAYMENT OF GST REVENUES TO THE STATES AND TERRITORIES**

- B1.** Subject to the transitional arrangements and other relevant provisions in this Agreement, the Commonwealth will distribute GST revenue grants among the States and Territories in accordance with horizontal fiscal equalisation (HFE) principles.
- B2.** The pool of funding to be distributed according to HFE principles in a financial year will comprise GST revenue grants and health care grants as defined under an Australian Health Care Agreement between the Commonwealth and the States and Territories. A State or Territory's share of the pool will be based on its population share, adjusted by a relativity factor which embodies per capita financial needs based on recommendations of the Commonwealth Grants Commission. The relativity factor for a State or Territory will be determined by the Commonwealth Treasurer after he has consulted with each State and Territory.
- B3.** The total amount of GST revenue to be provided to the States and Territories in a financial year will be defined as:
- (i) the sum of GST collections, voluntary and notional payments made by government bodies, and amounts withheld pursuant to clause 18; reduced by
 - (ii) the amounts paid or applied under Division 35 of the GST Act and under section 39 of the *Taxation Administration Act 1953*.
- B4.** The total amount of GST revenue in a financial year will be determined by the Commissioner of Taxation in the following way:

SCHEDULE 1 (continued)

- (i) actual outcomes for the items listed in paragraph B3 for the period 1 July to 31 May; plus
 - (ii) estimated outcomes for the items listed in paragraph B3 for the month of June; plus
 - (iii) an adjustment amount (which may be positive or negative) to account for any difference between the estimated and actual outcome for the items listed in paragraph B3 for the month of June in the previous year.
- B5.** GST revenue grants will be paid by the Commonwealth on the twenty-seventh day of each month. Where the scheduled payment day is a Saturday, Sunday or public holiday in Canberra, the payment will be made on the next business day of the Reserve Bank of Australia in Canberra.
- B6.** The States and Territories shall be informed of the quantum of each monthly payment by close of business Canberra time on the twenty sixth day of each month. Where the day is a Saturday, Sunday or public holiday in Canberra, the States and Territories shall be informed of the quantum of the payment on the last business day of the Reserve Bank of Australia in Canberra prior to payment day.
- B7.** The distribution between the States and Territories of the payments of GST revenue grants up to 15 June in each year will be based on:
- (i) the Treasurer's determination of per capita relativities;
 - (ii) the latest available Australian Bureau of Statistics' projections, or estimates, of State and Territory populations as at 31 December;
 - (iii) the latest available Department of Health and Aged Care estimates of health care grants to be provided to a State or Territory; and
 - (iv) the latest available estimates of the guaranteed minimum

SCHEDULE 1 (continued)

amount for each State and Territory to be calculated under Appendix C of this Agreement.

The Commonwealth will inform the States and Territories of any changes to the estimates as part of the advice to be provided to the States and Territories under paragraph B6.

- B8.** The payments of GST revenue grants after 15 June in each year will take into account the determinations of:
- (i) per capita relativities and Guaranteed Minimum Amounts by the Treasurer;
 - (ii) populations by the Statistician;
 - (iii) health care grants by the Minister administering the *National Health Act 1953*; and
 - (iv) GST revenues by the Commissioner of Taxation.

For this purpose, the final payment will be made no later than the seventeenth day of June in each year. Where the seventeenth day of June is a Saturday, Sunday or public holiday in Canberra, the payment will be made on the next business day of the Reserve Bank of Australia in Canberra.

- B9.** States shall be informed of the quantum of the final monthly payment of GST revenues grants by close of business Canberra time on the sixteenth day of June. Where the sixteenth day of June is a Saturday, Sunday or public holiday in Canberra, the Commonwealth shall inform the States of the quantum of the final payment on the last business day of the Reserve Bank of Australia in Canberra prior to the thirteenth.

- B10.** The timing of payments of GST revenue grants may be varied by agreement between the Parties to this Agreement.

SCHEDULE 1 (continued)

APPENDIX C**TRANSITIONAL ARRANGEMENTS***Guarantee in Legislation*

- C1.** Commonwealth legislation will provide a State or Territory with an entitlement to an additional amount of funding from the Commonwealth to offset any shortfall between its entitlement to GST revenue grants and the total amount of funding which would ensure that the budgetary position of a State or Territory is not worse off during the transition period.
- (i) In 2000-01, transitional assistance will be provided to a State or Territory as a grant or an interest free loan to be repaid to the Commonwealth in full in 2001-02.
 - (ii) In subsequent transitional years, transitional assistance will be provided to a State or Territory as a grant.

Guaranteed Minimum Amount

- C2.** The amount of a State or Territory's entitlement to transitional assistance in a financial year will be calculated by subtracting its entitlement to GST revenue grants from a "Guaranteed Minimum Amount" constructed in the following way:

State revenues forgone: financial assistance grants, revenue replacement payments and State and Territory taxes as defined in Appendix A of this Agreement with the exception of stamp duties on marketable securities which will be the amount as if fully abolished.

plus

Reduced revenues: the amount by which States and Territories adjust gambling taxation arrangements to take account of the impact

SCHEDULE 1 (continued)

of the GST on gambling operators.

plus

Interest costs on cash flow shortfalls: the interest cost incurred by States and Territories as a result of the change to cash flows arising from the replacement of weekly financial assistance grants, revenue replacements and State and Territory taxes with monthly GST revenue grants.

plus

Loan Repayments: in 2001-02 only, the repayment of a guarantee loan by a State or Territory.

plus

Additional expenditures: payments to first home owners in accordance with Appendix D of this Agreement and the amount of the agreed GST administration costs payable to the ATO by a State or Territory.

plus

Other items: \$338 million spread evenly over three years starting in 2000-01 in respect of the claim by States and Territories in relation to revenue forgone from the abolition of the Wholesale Sales Tax (WST) Tax Equivalent Regimes (with the distribution to be agreed among the States and Territories).

minus

Reduced expenditures: off-road diesel subsidies and reduced costs from the removal of embedded WST and excises on purchases by a State or Territory government.

minus

Growth dividend: the increase in revenue to a State or Territory (not including GST revenue payments) that is attributable to the impact of the Commonwealth's taxation reform measures on economic

SCHEDULE 1 (continued)

growth.

plus

Adjustments: from 2001-02, the net difference between preliminary estimates and outcomes or final estimates for items that were taken into account in the previous year's Guaranteed Minimum Amount.

In addition, \$269 million in total, spread evenly over three years, will be included in the new Commonwealth State Housing Agreement starting in 2000-01 in respect of the net increased public housing costs as a result of tax reform (with the distribution to be agreed among the States and Territories).

Heads of Treasuries' Advice to Ministerial Council

- C3.** The Guaranteed Minimum Amount for a State or Territory will be determined by the Commonwealth Treasurer by 10 June of each year of the transition period. The Ministerial Council will make recommendations to the Treasurer on the Guaranteed Minimum Amount for each State and Territory.
- C4.** The Heads of Treasuries will provide written advice to the Ministerial Council on the following issues by the indicated dates.
- (i) By 1 March 2000, advice on the estimated loans and grants to be provided to each State and Territory in 2000-01 and the amounts which the Commonwealth should provide to each State and Territory on Tuesday 4 July 2000.
 - (ii) By 1 November 2000 advice on the most recent estimates of transitional assistance for the year and any adjustment that may need to be made to the amount of the loans and grants made to each State and Territory.
 - (iii) By 1 September of each subsequent year of the transition period, advice on the most recent estimates of the transitional assistance to be provided to each State and Territory in the financial year and the installment amounts which the

SCHEDULE 1 (continued)

Commonwealth should provide to each State and Territory on the first Tuesday of the following October and January. This advice should identify the adjustments for the net difference between preliminary estimates and outcomes or final estimates for items that were taken into account in the previous year's Guaranteed Minimum Amount for a State or Territory.

- (iv) By 1 March of each subsequent year of the transition period, advice on the most recent estimates of the transitional assistance to be provided to each State and Territory in both the current financial year and the next financial year, and the installment amounts which the Commonwealth should provide to each State and Territory on the first Tuesday of the following April and July.
- (v) By 1 June of each year of the transition period, advice on the Guaranteed Minimum Amount for each State and Territory in the current financial year.

Frequency and Amounts of Payments and Repayments

- C5.** In each year of the transitional period after 2000-01, the Commonwealth will provide an installment of the guarantee payment to a State or Territory on the first Tuesday (or the first business day thereafter) of January, April, July and October. The installment amounts will reflect the advice to be provided to the Ministerial Council by the Heads of Treasuries under paragraph C4.
- C6.** Adjustments to the total amount of additional assistance to a State or Territory in light of actual GST collections and the Treasurer's determination of the Guaranteed Minimum Amount will be made in conjunction with the payments of GST revenue grants after 10 June in each year.
- C7.** A State or Territory will repay a loan which it receives from the Commonwealth in 2000-01 in quarterly installments in 2001-02.

SCHEDULE 1 (continued)

These installments will be paid to the Commonwealth on the same day on which a State or Territory receives an amount of GST revenue grants in the months of July, October, January and April.

- C8.** The methodology for calculating the amounts of particular components of the Guaranteed Minimum Amount for a State or Territory has been agreed by the Heads of Treasuries and is set out in the document titled *Methodology for Estimation of Components of the Guaranteed Minimum Amount*.

SCHEDULE 1 (continued)

APPENDIX D**FIRST HOME OWNERS SCHEME****Principles**

- D1.** The States and Territories will make legislative provision for the First Home Owners Scheme (FHOS) from 1 July 2000 which will incorporate programme criteria consistent with the following principles:
- (i) Eligible applicants will be entitled to \$7,000 assistance (per application) on eligible homes under the FHOS.
 - (ii) Assistance will be available directly as a one off payment. If the recipient expressly consents, it may be available as an offset against statutory levies and charges or some combination of these.
 - (iii) Eligible applicants must be natural persons who are Australian citizens or permanent residents who are buying or building their first home in Australia. An applicant's spouse (or de facto) must be included on the application.
 - (iv) To qualify for assistance, neither the applicant or the applicant's spouse (or de facto) must have previously owned a home, either jointly, separately or with some other person.
 - (v) Entering into a binding contract or commencement of building in the case of owner builders, must have occurred on or after 1 July 2000.
 - (vi) An eligible home will be a new or established house, home unit, flat or other type of self contained fixed dwelling that meets local planning standards. Fixed dwellings will include demountable dwellings where these meet local planning standards.

SCHEDULE 1 (continued)

- (vii) An eligible home must be intended to be a principal place of residence and occupied within a reasonable period. The home must be located in the State or Territory in which the application is made. Applicants who have entered into a financing mechanism which involves a shared equity arrangement will be eligible.
- (viii) Assistance will not be means tested.
- (ix) The relevant State and Territory legislation will contain adequate administrative review and appeal mechanisms, along with provision to prevent abuse of the FHOS. The States and Territories will cooperate in the exchange of information to identify eligible first home owners.

Other matters

- D2.** Funding of grants under the FHOS may not be drawn from Home Purchase Assistance (HPA) funds provided through the Commonwealth State Housing Agreement, including the pool of existing HPA revenues.
- D3.** Further details concerning eligibility criteria consistent with the above principles are to be agreed between the Commonwealth and each State and Territory.
- D4.** The States and Territories will not introduce or vary any taxes or charges associated with home purchase with the intention of offsetting the benefits of the FHOS for recipients.

SCHEDULE 1 (continued)

APPENDIX E**GST ADMINISTRATION**

- E1.** The Commissioner of Taxation has the general administration of the GST law.
- E2.** The ATO will arrange for the Australian Customs Service to assist with the collection of the GST on imports.
- E3.** During the first 12 months following the implementation of the GST, the Commonwealth will retain the discretion to make changes to the GST base of an administrative nature. For this purpose, changes of an administrative nature involves legislation necessary to:
- (i) protect the integrity of the GST base; or
 - (ii) prevent tax avoidance.
- E4.** The Commonwealth will include the definition of change of an administrative nature in the *A New Tax System (Commonwealth-State Financial Arrangements) Bill 1999*.
- E5.** From July 2001, changes of an administrative nature as defined in E3 will require the majority support of the Commonwealth, States and Territories.
- E6.** The GST Administration Sub-Committee, which will commence operation from 1 July 1999, will monitor the operation and administration of the GST and make recommendations regarding modifications to the GST and the administration of the GST.

SCHEDULE 1 (continued)

- E7.** The GST Administration Sub-Committee will comprise officials from each Party to the Agreement including representatives from the ATO as required. The Commonwealth Treasury will chair the GST Administration Sub-Committee.
- E8.** The Chair will convene the GST Administration Sub-Committee in consultation with other members of the Sub-Committee as often as may be necessary to conduct its business. If the Chair receives a request from a member of the Sub-Committee, the Chair will consult with the other members concerning convening a meeting.
- E9.** The functions of the Sub-Committee will include:
- (i) monitoring the performance of the ATO in the administration of the GST (Appendix F of this Agreement);
 - (ii) the assessment of policy proposals for the modification of the GST rate and base;
 - (iii) making recommendations to the Ministerial Council on the need for legislation which might significantly affect the GST base; and
 - (iv) requesting the ATO to produce draft Public Rulings in specified areas.
- E10.** The States and Territories will be consulted on draft Public Rulings prior to consideration by the ATO Rulings Panel and before public consultation. There will be a representative from the States and Territories on the ATO Rulings Panel in relation to GST matters.
- E11.** Public rulings will not be referred to the Ministerial Council. However, the GST Administration Sub-Committee will refer a proposed GST change to the Ministerial Council for consideration if the Sub-Committee is of the view that the change could have a

SCHEDULE 1 (continued)

significant impact on GST revenues and so warrants Ministerial review.

- E12.** Draft legislation which might significantly affect the GST base will be forwarded through the GST Administrative Sub-Committee to the Ministerial Council for consideration.

SCHEDULE 1 (continued)

APPENDIX F**GST ADMINISTRATION PERFORMANCE AGREEMENT—
GUIDING PRINCIPLES****Preamble**

- F1.** This Appendix outlines the principles that will guide the subsequent development of a GST Administration Performance Agreement (the Performance Agreement) between the ATO and its agents, and the States and Territories (the Parties).

Objectives and Context of the Performance Agreement

- F2.** The purpose of the Performance Agreement is to provide accountability between the ATO and the States and Territories on behalf of whom the GST revenue is being collected. It also provides an agreed basis for the GST Administration Sub-Committee to monitor the administration of the GST by the ATO and its agents in return for the agreed GST administration costs being paid by the States and Territories.
- F3.** The Performance Agreement will reflect the commitment by the Parties to:
- (i) achieving world's best practice for GST administration in Australia;
 - (ii) a cost-effective and transparent GST administration; and
 - (iii) a cooperative relationship between the Parties.
- F4.** The Performance Agreement will recognise that achievement of world's best practice GST administration, including cost-effectiveness, is dependent on the GST policy framework and integrated administrative design.

SCHEDULE 1 (continued)

- F5.** The Performance Agreement will be consistent with the arrangements set out in this Intergovernmental Agreement.

Components of Agreement

- F6.** The Performance Agreement will include outcomes to be achieved, budgeting arrangements and monitoring and review arrangements for the purposes of maintaining accountability and transparency of operations. The Performance Agreement will also include the process for raising matters of operational significance with the Ministerial Council.

Outcomes

- F7.** The Performance Agreement will stipulate performance outcomes and appropriate benchmarks to be achieved by the ATO. These outcomes may include, but are not limited to: revenue, taxpayer registration, compliance, reporting, education and legislative review. Consistent with the objectives of the Agreement, the benchmarks are to reflect world best practice in GST administration.

Cost of Administration

- F8.** The Performance Agreement will outline the Commonwealth administration activities that are GST related for the purposes of agreeing the GST administration costs.
- F9.** The Performance Agreement will stipulate arrangements for an audit of GST costs and the systems for the control of GST costs.
- F10.** The Performance Agreement will outline the process and timing of consultation for developing/modifying budgets and business plans for GST administration. These budgets and business plans will be developed, and/or revised, in an appropriate and timely manner so as

SCHEDULE 1 (continued)

to broadly accord with Commonwealth arrangements for funding agency operations.

- F11.** The Performance Agreement will recognise that the States and Territories will fully compensate the Commonwealth for the agreed costs of administering the GST.

Monitoring and Review

- F12.** The Performance Agreement will stipulate the:

- (i) number and timing of formal reports by the ATO to the Sub-Committee;
- (ii) number and timing of progress reports by the ATO to the Sub-Committee; and
- (iii) arrangements for special briefings on particular issues.

- F13.** The Parties to the Performance Agreement will ensure appropriate alignment of ATO Parliamentary reporting responsibilities and reporting responsibilities under the Performance Agreement.

- F14.** The Performance Agreement will stipulate that ATO reports to the Sub-Committee on outcomes will include:

- (i) updates on relevant internal governance arrangements, including appropriate strategic plans and annual and other relevant reports that scrutinise aspects of GST operations (including annual and other relevant reports from the Australian National Audit Office);
- (ii) accrual-based financial reports;
- (iii) key outcome performance indicators (including, registrations, revenue, refunds, costs, key processing workloads, Taxpayer Charter standards and international benchmark comparisons);

SCHEDULE 1 (continued)

- (iv) litigation and public ruling information;
- (v) updates on relevant compliance and cost-of-compliance research;
- (vi) administrative base issues; and
- (vii) commentary on administrative performance and any key emerging GST compliance issues and related initiatives.

F15. The Performance Agreement will ensure that the States and Territories will have access to GST data held by the ATO subject to statutory limitations.

Matters of Operational Significance

F16. The Performance Agreement will outline arrangements for raising matters of operational significance with the Ministerial Council. Matters of operational significance may include disputes over the interpretation of the Performance Agreement and non-performance by the ATO against agreed targets. The Performance Agreement will ensure that the ATO will have the opportunity to provide direct advice to the Ministerial Council on any matters submitted to the Council.

Development of Agreement

F17. The Performance Agreement will be developed by the GST Administration Sub-Committee and representatives of the ATO. The Performance Agreement is to be developed with reference to both:

- (i) the guiding principles outlined in this Appendix; and
- (ii) actual GST performance data (including revenue) in the Australian context, gathered during the transitional years.

SCHEDULE 1 (continued)

- F18.** The Performance Agreement is to be finalised by the end of the GST transitional year ending June 2002. The Performance Agreement is to be endorsed by the Ministerial Council prior to being signed.
- F19.** The Performance Agreement will stipulate the process for its amendment.

Transitional Arrangements

- F20.** The ATO and the GST Administration Sub-Committee will discuss key operational issues and costs commencing in October 1999 and on a semiannual basis throughout the GST transitional year ending 30 June 2002.
- F21.** The ATO will arrange for an audit of the systems for the control of GST costs and the GST costs incurred during the period from 1 July 1999 to the date of the signing of the Performance Agreement by the Parties.
- F22.** The ATO will undertake to establish, by the end of the Transitional year ending 30 June 2002, final GST benchmarking arrangements with relevant overseas administrations, subject to their agreement. The ATO will discuss benchmarking plans with the GST Administration Sub-Committee.

SCHEDULE 2**MINOR AND CONSEQUENTIAL AMENDMENTS OF
FUEL SUBSIDY ACT 1997**

section 7

1. Section 8(1)(a)—*omit.***2. Sections 8(2), 9(6)(b), 166(1)(b) and (2)(a) and 196, definition
“transitional period”, ‘2,’—***omit.***3. Section 11(2), ‘sections 4 and 5’—***omit, insert—*

‘section 4’.

4. Sections 46, 47(1), 50(1)(b), 76, 77(1) and 79(1)(b), ‘2 or’—*omit.***5. Section 64(2), ‘27(1)’—***omit, insert—*

‘56(1)’.

6. Section 85(1)(a), from ‘(other’ to ‘licence’—*omit.*

SCHEDULE 2 (continued)

7. Section 99 (2), ‘27(1)’—

omit, insert—

‘85(1)’.

8. Section 170(1), ‘or an off-road diesel consumer’s licence’—

omit.

9. Section 187(3), definition “prescribed period”, ‘18, 19,’ and ‘167A,’—

omit.

10. Section 187(3), definition “prescribed period”, ‘or 208’—

omit, insert—

‘, 208 or 210’.

11. Schedule 1, part A, entries for sections 31 to 33 and 108—

omit.

12. Schedule 1, part B, entries for sections 25, 26, 27 and 35—

omit.

13. Schedule 3, definition “fuel subsidy entity”, ‘, off-road diesel consumer’—

omit.

SCHEDULE 2 (continued)

14. Schedule 3, definitions “off-road diesel consumer”, “off-road diesel consumer’s licence”, “public road” and “surcharge”—

omit.

15. Schedule 3—

insert—

- ‘ **“public road”** means a road, in any State, that is open to the public, whether or not on payment of money.’.

SCHEDULE 3

AMENDMENT OF ACTS

section 29

ACTS INTERPRETATION ACT 1954

1. Section 36—

insert—

‘**“GST”** has the same meaning as it has in the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth) and includes notional GST of the kind for which payment may be made under the *GST and Related Matters Act 2000*, section 5.⁴

“payable”, in relation to GST, includes capable of being paid under the *GST and Related Matters Act 2000*, section 5.⁵

“supply”, in relation to GST, has the same meaning as it has in the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth).’.

⁴ *GST and Related Matters Act 2000*, section 5 (Voluntary GST equivalent payments)

⁵ *GST and Related Matters Act 2000*, section 5 (Voluntary GST equivalent payments)

SCHEDULE 3 (continued)

**AGRICULTURAL CHEMICALS DISTRIBUTION
CONTROL ACT 1966****1. Section 25(3)(a), ‘an amount of \$30 000 at the least’—***omit, insert—*

‘a minimum amount of \$33 000’.

2. Section 25(3)(b), ‘an amount to be prescribed at the least’—*omit, insert—*

‘a minimum amount prescribed under a regulation’.

**ALCAN QUEENSLAND PTY. LIMITED AGREEMENT
ACT 1965****1. After section 4—***insert—***‘Application of GST to rents after 30 June 2005****‘4A.(1)** This section applies to rent payable after 30 June 2005 under—

- (a) this Act; or
- (b) the agreement; or
- (c) a lease granted under, or mentioned in, the agreement.

‘(2) If the rent is for a supply for which GST is payable, the rent payable is the total of—

- (a) the rent that would have been payable if the rent were not for a supply for which GST is payable; and

SCHEDULE 3 (continued)

- (b) 10% of the rent that would have been payable if the rent were not for a supply for which GST is payable.

‘(3) Subsection (2) applies despite—

- (a) sections 2 to 4; or
(b) the agreement; or
(c) the *Mineral Resources Act 1989*.

‘(4) A reference in this section to the agreement includes any amendment of the agreement.’.

ANZAC DAY ACT 1995**1. Section 13(8)—**

renumber as section 13(9).

2. Section 13—

insert—

‘(8) The amount of a grant paid under this section may be increased by not more than the GST payable for a supply made by the Trust relating to the payment of the grant.’.

SCHEDULE 3 (continued)

ASSISTED STUDENTS (ENFORCEMENT OF OBLIGATIONS) ACT 1951**1. Section 5—**

insert—

(2B) Also, if—

- (a) an amount or part of an amount payable under subsection (1) or (2) (a **“relevant amount”**) is for a supply for which GST is payable; and
- (b) the relevant amount does not include the appropriate amount for GST in relation to the supply;

the amount payable under the subsection is increased by an amount equal to the appropriate amount for GST in relation to the supply less any amount included in the relevant amount for GST in relation to the supply.’.

2. Section 9—

insert—

(2A) The amount specified in the notice may be increased by an amount equal to the appropriate amount for any GST payable in relation to reassignment of debt or money due or accruing from the third person to the assisted student.’.

3. Section 9(3A)(a), ‘the sum set out therein as the amount due under the judgment or when that judgment shall be satisfied’—

omit, insert—

‘the amount specified in the notice or when the judgment is satisfied in another way’.

SCHEDULE 3 (continued)

ASSOCIATIONS INCORPORATION ACT 1981**1. Section 70(1), ‘\$1 000 000’—**

omit, insert—

‘\$1 100 000’.

AURUKUN ASSOCIATES AGREEMENT ACT 1975**1. After section 4—**

insert—

‘Application of GST to rents after 30 June 2005

‘4A.(1) This section applies to rent payable after 30 June 2005 under—

- (a) this Act; or
- (b) the agreement; or
- (c) a lease granted under, or mentioned in, the agreement.

‘(2) If the rent is for a supply for which GST is payable, the rent payable is the total of—

- (a) the rent that would have been payable if the rent were not for a supply for which GST is payable; and
- (b) 10% of the rent that would have been payable if the rent were not for a supply for which GST is payable.

‘(3) Subsection (2) applies despite—

- (a) sections 2 to 4; or
- (b) the agreement; or
- (c) the *Mineral Resources Act 1989*.

SCHEDULE 3 (continued)

‘(4) A reference in this section to the agreement includes any amendment of the agreement.’.

**BILLS OF SALE AND OTHER INSTRUMENTS
ACT 1955****1. Section 18K(4) and (5), after ‘more than’—**

insert—

‘, after discounting for any GST payable on any supply relating to the payment of the compensation,’.

BURIALS ASSISTANCE ACT 1965**1. Section 4(3), after ‘subsection (2)’—**

insert—

‘, other than any amount for GST payable for a supply made by the chief executive relating to the expenses,’.

CASINO CONTROL ACT 1982**1. Section 51(3), after ‘tax is to be’—**

insert—

‘as follows, less the GST deduction for the month’.

SCHEDULE 3 (continued)

2. Section 51(7)—*insert—*

- ‘ **“GST deduction”**, for a month, means the lesser of the following amounts—
- (a) the global GST amount, calculated under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), division 126, for the month for the conduct of gaming under the casino licence;
 - (b) the relevant amount mentioned in subsection (3)(a) or (b).’.

**CENTRAL QUEENSLAND COAL ASSOCIATES
AGREEMENT ACT 1968****1. After section 4—***insert—***‘Application of GST to rents after 30 June 2005**

- ‘4A.(1)** This section applies to rent payable after 30 June 2005 under—
- (a) this Act; or
 - (b) the agreement; or
 - (c) a lease granted under, or mentioned in, the agreement.
- ‘(2)** If the rent is for a supply for which GST is payable, the rent payable is the total of—
- (a) the rent that would have been payable if the rent were not for a supply for which GST is payable; and
 - (b) 10% of the rent that would have been payable if the rent were not for a supply for which GST is payable.
- ‘(3)** Subsection (2) applies despite the following—

SCHEDULE 3 (continued)

- (a) sections 2 to 4;
- (b) the agreement;
- (c) the *Central Queensland Coal Associates Amending Agreement 1984*;
- (d) the *Central Queensland Coal Associates Agreement (Amendment) Act 1986*;
- (e) the *Central Queensland Coal Associates Agreement Amendment Act 1989*;
- (f) the *Mineral Resources Act 1989*.

‘(4) A reference in this section to the agreement includes any amendment of the agreement.’.

CITY OF BRISBANE ACT 1924**1. Section 3(1)—**

insert—

‘**“notional GST”** means amounts the council may pay under the *GST and Related Matters Act 2000*, section 5.⁶’.

2. After section 121, in part 4, division 4—

insert—

‘Chief executive may require information from council

‘**121A.(1)** The chief executive may, by written notice given to the council, require the council to give to the chief executive within the

⁶ *GST and Related Matters Act 2000*, section 5 (Voluntary GST equivalent payments)

SCHEDULE 3 (continued)

reasonable time stated in the notice written information about the payment of notional GST that may affect the distribution, under the *Local Government Act 1993*, section 200, of financial assistance to the council.

‘(2) The council must comply with the notice.’.

3. Section 127(2)(a) to (e)—

renumber as section 127(2)(b) to (f).

4. Section 127(2)—

insert—

‘(a) the council giving the Minister information on an annual basis about the payment of notional GST that may affect the distribution, under the *Local Government Act 1993*, section 200, of financial assistance to the council; and’.

**COMMONWEALTH ALUMINIUM CORPORATION
PTY. LIMITED AGREEMENT ACT 1957**

1. After section 4—

insert—

‘Application of GST to rents after 30 June 2005

‘**4A.(1)** This section applies to rent payable after 30 June 2005 under—

- (a) this Act; or
- (b) the agreement; or
- (c) a lease granted under, or mentioned in, the agreement.

‘(2) If the rent is for a supply for which GST is payable, the rent payable is the total of—

SCHEDULE 3 (continued)

- (a) the rent that would have been payable if the rent were not for a supply for which GST is payable; and
- (b) 10% of the rent that would have been payable if the rent were not for a supply for which GST is payable.

‘(3) Subsection (2) applies despite—

- (a) sections 2 to 4; or
- (b) the agreement; or
- (c) the *Mineral Resources Act 1989*.

‘(4) A reference in this section to the agreement includes any amendment of the agreement.’.

COMMUNITY SERVICES (ABORIGINES) ACT 1984

1. Section 6—

insert—

‘ “notional GST” means amounts an Aboriginal council may pay under the *GST and Related Matters Act 2000*, section 5.’.

2. Section 27B(1)(c)—

renumber as section 27B(1)(d).

⁷ *GST and Related Matters Act 2000*, section 5 (Voluntary GST equivalent payments)

SCHEDULE 3 (continued)

3. Section 27B(1)—*insert—*

- ‘(c) Aboriginal councils giving the Minister information on an annual basis about notional GST that may be paid by them; and’.

4. Part 3, division 1A—*insert—***‘Chief executive may require information from Aboriginal council**

‘**35.(1)** The chief executive may, by written notice given to an Aboriginal council, require the council to give the chief executive within the reasonable time stated in the notice written information about notional GST that may be paid by it.

- ‘(2) The council must comply with the notice.’.

**COMMUNITY SERVICES (TORRES STRAIT) ACT
1984****1. Section 6—***insert—*

- ‘ **“notional GST”** means amounts an Island council may pay under the *GST and Related Matters Act 2000*, section 5.⁸’.

2. Section 25B(1)(c)—*renumber* as section 25B(1)(d).

⁸ *GST and Related Matters Act 2000*, section 5 (Voluntary GST equivalent payments)

SCHEDULE 3 (continued)

3. Section 25B(1)—*insert—*

- ‘(c) Island councils giving the Minister information on an annual basis about notional GST that may be paid by them; and’.

4. Part 3, division 1A—*insert—***‘Chief executive may require information from Island council**

‘**33.(1)** The chief executive may, by written notice given to an Island council, require the council to give the chief executive within the reasonable time stated in the notice written information about notional GST that may be paid by it.

- ‘(2) The council must comply with the notice.’.

CREDIT ACT 1987**1. Section 26(7), after ‘does not exceed’—***insert—*

‘, after discounting for any GST payable on any supply relating to the payment of the damages or sum of money,’.

SCHEDULE 3 (continued)

DISPOSAL OF UNCOLLECTED GOODS ACT 1967**1. Section 6(1)(c), ‘\$100’—***omit, insert—*

‘\$110’.

2. Section 11(6), ‘\$100’—*omit, insert—*

‘\$110’.

DOMESTIC BUILDING CONTRACTS ACT 2000**1. Section 20(2)—***omit.***2. Section 29(2)(b)—***omit.***3. Section 29(2)(c) and (d)—***renumber* as section 29(2)(b) and (c).**4. Section 29(2)(c) as renumbered, example, ‘*paragraph (d)*’—***omit, insert—*‘*paragraph (c)*’.

SCHEDULE 3 (continued)

5. Section 31—

omit.

6. Sections 37 and 38—

omit.

7. Schedule 2, definitions “contract summary schedule” and “imprinted copy” (both definitions)—

omit.

8. Schedule 2, definition “regulated amount”, ‘\$3 000’—

omit, insert—

‘\$3 300’.

EDUCATION (CAPITAL ASSISTANCE) ACT 1993**1. Section 26—**

insert—

‘(2A) An amount paid under subsection (2) may be increased by not more than the GST payable for a supply made by the recipient of the amount relating directly to the payment of the amount.’.

2. Section 26(3), after ‘subsection (2)’—

insert—

‘, including the amounts as increased under subsection (2A),’.

SCHEDULE 3 (continued)

EDUCATION (WORK EXPERIENCE) ACT 1996**1. Section 9(2), after ‘\$5 000 000’—**

insert—

‘plus an amount directly attributable to any GST payable in relation to a supply made because of the settlement of the claim’.

ELECTRICITY ACT 1994**1. After section 51—**

insert—

‘Charging GST for standard customer sale contracts

‘51AA.(1) This section applies if—

- (a) there are notified prices for a retail entity; and
- (b) the notification for the prices includes a GST statement; and
- (c) the entity provides customer retail services to a non-contestable customer under a standard customer sale contract; and
- (d) the entity charges the customer the notified prices.

‘(2) If the GST statement provides that the notified prices exclude GST, the entity may also charge the customer an amount for GST for providing the service.

‘(3) If the GST statement provides that the notified prices exclude the net GST effect, the entity may also charge the customer the net GST effect for providing the service.

‘(4) The customer must pay any amount charged under subsection (2) or (3).

SCHEDULE 3 (continued)

‘(5) To remove any doubt, it is declared that this section does not prevent the entity from charging, under any standard customer sale contract, an amount for GST for goods or for any services that are not customer retail services.

‘(6) Subsections (1) to (5) are taken to be terms of the standard customer sale contract.

‘(7) This section applies despite sections 50 to 51A.’.

2. Section 90(2) to (4)—

omit, insert—

‘(2) The prices, or prices fixed under the methodology, are, for a retail entity, called the “**notified prices**”.

‘(3) The Minister must, in deciding the notified prices, consider the objects of the Act and relevant service quality standards.

‘(4) The Minister may decide that the notified prices exclude one of the following—

- (a) GST;
- (b) the amount fixed by the Minister, or the amount worked out in a way fixed by the Minister, as the net effect on prices of GST and matters related to the imposition of GST (the “**net GST effect**”).

‘(5) The Minister must, by gazette notice, publish the notified prices.

‘(6) If the Minister has decided that GST or the net GST effect are excluded from the notified prices, the gazette notice must include a statement (a “**GST statement**”) as follows—

- (a) that the notified prices exclude GST or the net GST effect;
- (b) if the decision was that the net GST effect is excluded—the fixed amount of the effect or the way for working it out under subsection (4)(b).

‘(7) The notified prices and any GST statement take effect—

- (a) on a later day stated in the notice; or

SCHEDULE 3 (continued)

- (b) if no day is stated in the notice—on the day the notice is gazetted.’.

3. Section 91—

omit, insert—

‘Retail entities charging for GST

‘91.(1) This section applies if—

- (a) there are notified prices for a retail entity; and
- (b) the notification for the prices includes a GST statement; and
- (c) the entity charges non-contestable customers the notified prices for providing customer retail services.

‘(2) If the GST statement provides that the notified prices exclude GST, the entity may also charge non-contestable customers an amount for GST for providing the services.

‘(3) If the GST statement provides that the notified prices exclude the net GST effect, the entity may also charge non-contestable customers the net GST effect for providing the services.

‘(4) The Minister may give the entity a written direction to charge non-contestable customers—

- (a) if the GST statement provides that the notified prices exclude GST—an amount for GST for providing the services; or
- (b) if the GST statement provides that the notified prices exclude the net GST effect—the net GST effect for providing the services.

‘(5) To remove any doubt, it is declared that this section does not prevent the entity from charging, under a standard customer sale contract, an amount for GST for goods or for any services that are not customer retail services.’.

SCHEDULE 3 (continued)

‘Retail entity must comply with notification or direction

‘91A.(1) This section applies if there are notified prices for providing customer retail services.

‘(2) A retail entity must charge non-contestable customers the notified prices for providing the services.

Maximum penalty—500 penalty units.

‘(3) If a retail entity has been given a direction under section 91(4)(a) to charge an amount for GST for providing the services, it must also charge that amount.

Maximum penalty—500 penalty units.

‘(4) If a retail entity has been given a direction under section 91(4)(b) to charge the net GST effect for providing the services, it must also charge the net GST effect.

Maximum penalty—500 penalty units.

‘(5) This section does not limit section 91(2) and (3).’.

4. Section 92(1), after ‘quality of service’—

insert—

‘(a “service quality standard”)’.

5. Section 120ZC(1)(b)—

omit, insert—

‘(b) relevant service quality standards; or’.

6. Section 301(3), ‘the standards about quality of service’—

omit, insert—

‘relevant service quality standards’.

SCHEDULE 3 (continued)

7. Schedule 5—*insert—*

‘**“GST statement”**’ see section 90(6).

“net GST effect”, for providing customer retail services, see section 90(4)(b).

“notified prices”, for a retail entity, see section 90(2).

“service quality standard” see section 92(1).’.

FAIR TRADING ACT 1989**1. Section 6(2)(b), after ‘\$40 000’—***insert—*

‘, after discounting for any GST payable on the supply of the goods, services or interest’.

2. Section 68(3), after ‘to the supplier’, second mention—*insert—*

‘, together with an amount for GST payable on any supply relating to the payment of the compensation,’.

3. Section 68(4), after ‘supply’—*insert—*

‘, together with an amount for GST payable on any supply relating to the payment of the value’.

SCHEDULE 3 (continued)

**FINANCIAL ADMINISTRATION AND AUDIT ACT
1977****1. Section 9—**

omit, insert—

‘Appropriation of certain controlled receipts

‘9.(1) A department’s controlled receipts may be retained by the department.

‘(2) For each financial year, the consolidated fund is appropriated for application to the department’s departmental outputs, administered items and equity adjustment in an amount equal to the department’s controlled receipts for the financial year.

‘(3) In subsection (2)—

“controlled receipts” does not include a controlled receipt mentioned in section 4(2)(i).’.

2. Section 38—

insert—

‘(1A) The quarterly statements must not include a controlled receipt appropriated under section 9.’.

3. Section 38A—

insert—

‘(2A) The Treasurer’s appropriation statement must not include a controlled receipt appropriated under section 9.’.

SCHEDULE 3 (continued)

FIRST HOME OWNER GRANT ACT 2000**1. Schedule 1, definition “permanent resident”—**

omit, insert—

‘**“permanent resident”** means—

- (a) the holder of a permanent visa as defined by the *Migration Act 1958* (Cwth), section 30(1); or
- (b) a New Zealand citizen who is the holder of a special category visa as defined by the *Migration Act 1958* (Cwth), section 32.’.

FUNERAL BENEFIT BUSINESS ACT 1982**1. Section 32(d), after ‘time to time’—**

insert—

‘, after discounting for any GST payable on any supply the payment relates to’.

2. Section 56(4)(b), after ‘business,’—

insert—

‘including for any GST payable on any supply relating to the vesting or winding-up.’.

SCHEDULE 3 (continued)

GRAMMAR SCHOOLS ACT 1975**1. Section 6, before subsection (1A)—**

insert—

‘(1AA) The amount paid under a direction under subsection (1) may exceed twice the amount that has been raised to not more than the extent of the GST payable for a supply made by the board of trustees relating to the payment of the amount to the board.’.

2. Section 6(1A), ‘such direction’—

omit, insert—

‘a direction under subsection (1)’.

3. Section 6(1A), after ‘so approved’—

insert—

‘, the payment of the GST mentioned in subsection (1AA)’.

HIRE-PURCHASE ACT 1959**1. Section 34(2)(a), after ‘not exceeding’—**

insert—

‘, after discounting for any GST payable on any supply the commission relates to,’.

SCHEDULE 3 (continued)

**INTERACTIVE GAMBLING (PLAYER
PROTECTION) ACT 1998****1. Section 113(1), ‘each authorised game’—***omit, insert—*

‘the authorised games’.

KENO ACT 1996**1. Section 110(1), after ‘payable’—***insert—*‘(the “**gross tax amount**”), less the GST deduction for the month’.**2. Section 110—***insert—*

‘(3) In this section—

“GST deduction”, for a month, means the lesser of the following amounts—

- (a) the global GST amount for the month;
- (b) the gross tax amount for the month.’.

3. Section 111(1), after ‘licensee’s gross revenue’—*insert—*

‘, and global GST amount.’.

SCHEDULE 3 (continued)

4. Schedule 4—*insert—*

‘**“global GST amount”**, for a keno licensee for a month, means the global GST amount, calculated under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), division 126, for the month for the conduct of keno games under the licence.’.

LAND ACT 1994**1. In chapter 7, part 4—***insert—***‘Application of GST to rents**

‘**448A.** If rent payable under this Act is for a supply for which GST is payable, the rent payable is the total of—

- (a) the rent that would have been payable if the rent were not for a supply for which GST is payable; and
- (b) 10% of the rent that would have been payable if the rent were not for a supply for which GST is payable.

‘Application of GST to purchase price for leases

‘**448B.(1)** Subsection (2) applies—

- (a) to all leases issued under this Act; and
- (b) whether the lease was issued before or after the commencement of this section; and
- (c) despite any provision contained in the lease.

‘(2) If the purchase price payable for freeholding the lease is for a supply for which GST is payable, the purchase price payable is the total of—

SCHEDULE 3 (continued)

- (a) the purchase price that would have been payable if the purchase price were not for a supply for which GST is payable; and
- (b) 10% of the purchase price that would have been payable if the purchase price were not for a supply for which GST is payable.’.

LIENS ON CROPS OF SUGAR CANE ACT 1931**1. Section 7Q(4) and (5), after ‘more than’—**

insert—

‘, after discounting for any GST payable on any supply relating to the payment of the compensation,’.

LOCAL GOVERNMENT ACT 1993**1. Section 3—**

insert—

‘ “**notional GST**” means amounts a local government may pay under the *GST and Related Matters Act 2000*, section 5.⁹’.

⁹ *GST and Related Matters Act 2000*, section 5 (Voluntary GST equivalent payments)

SCHEDULE 3 (continued)

2. Section 200—*insert—*

‘(2) However, the State must not distribute to a local governing body an amount equal to notional GST the body has not paid.’.

3. Section 502(1)(c) to (h)—*renumber* as section 502(1)(d) to (i).**4. Section 502(1)—***insert—*

‘(c) each local government giving the Minister information on an annual basis about the payment of notional GST that may affect the distribution, under section 200, of financial assistance to the local government; and’.

MINERAL RESOURCES ACT 1989**1. After section 290—***insert—***‘Application of GST to rents for certain mining leases**

‘**290A.(1)** This section applies to a lease, however called, that, under the repealed schedule to this Act, section 3,¹⁰ became a mining lease under this Act.

‘(2) If any rent payable under the lease after 30 June 2005 is for a supply for which GST is payable, the rent payable is the total of—

¹⁰ The former schedule to this Act was repealed by Act No. 10 of 1998.

SCHEDULE 3 (continued)

- (a) the rent that would have been payable if the rent were not for a supply for which GST is payable; and
 - (b) 10% of the rent that would have been payable if the rent were not for a supply for which GST is payable.
- ‘(3) Subsection (2) applies despite the provisions of the mining lease.’.

MOBILE HOMES ACT 1989**1. Section 8—**

insert—

‘(5) Subsection (4) does not prevent the owner charging, in addition to the prescribed amount under the subsection, an amount for GST payable for the supply of the service mentioned in the subsection.’.

MOTOR VEHICLES SECURITIES ACT 1986**1. Section 28(4), after ‘not exceed’—**

insert—

‘, after discounting for any GST payable on any supply relating to the payment of the compensation’.

SCHEDULE 3 (continued)

**MOUNT ISA MINES LIMITED AGREEMENT ACT
1985****1. After section 4—**

insert—

‘Application of GST to rents after 30 June 2005

‘5.(1) This section applies to rent payable after 30 June 2005 under—

- (a) this Act; or
- (b) the agreement; or
- (c) the formal agreement, or any amendment of the formal agreement; or
- (d) a lease granted under, or mentioned in, the agreement or the formal agreement.

‘(2) If the rent is for a supply for which GST is payable, the rent payable is the total of—

- (a) the rent that would have been payable if the rent were not for a supply for which GST is payable; and
- (b) 10% of the rent that would have been payable if the rent were not for a supply for which GST is payable.

‘(3) Subsection (2) applies despite the following—

- (a) sections 2 to 3A;
- (b) the agreement;
- (c) the formal agreement;
- (d) the *Mineral Resources Act 1989*.

‘(4) A reference in this section to an agreement includes any amendment of the agreement.’.

SCHEDULE 3 (continued)

PAY-ROLL TAX ACT 1971**1. Section 3B—**

insert—

‘(6) For this Act, the amount or value of wages paid or payable to a person must be reduced by the relevant proportion of the amount of any GST paid or payable by the person on the supply to which the wages relate.

‘(7) In this section—

“**relevant proportion**”, for GST paid or payable on a supply to which wages relate, means the proportion that the amount or value of the wages bears to the consideration for the supply to which the wages relate.’.

PETROLEUM ACT 1923**1. After section 46—**

insert—

‘Application of GST to rents

‘**46A.(1)** If rent payable under section 46 for a lease is for a supply for which GST is payable, the rent payable from the relevant day for the lease is the total of—

- (a) the rent that would have been payable if the rent were not for a supply for which GST is payable; and
- (b) 10% of the rent that would have been payable if the rent were not for a supply for which GST is payable.

‘(2) In this section—

“**relevant day**”, for a lease, means—

SCHEDULE 3 (continued)

- (a) for a lease granted before 8 July 1999—1 July 2005; or
- (b) for a lease granted on or after 8 July 1999—25 August 2000.’.

PETROLEUM (SUBMERGED LANDS) ACT 1982**1. After section 140—**

insert—

‘Application of GST to permit and licence fees

‘140A. If a fee payable under section 139 or 140 is for a supply for which GST is payable, the fee payable is the total of—

- (a) the fee that would have been payable if the fee were not for a supply for which GST is payable; and
- (b) 10% of the fee that would have been payable if the fee were not for a supply for which GST is payable.’.

**QUEENSLAND BUILDING SERVICES AUTHORITY
ACT 1991****1. Section 34(2) and (3)—**

omit, insert—

‘(2) A contractor’s licence is to be in the form of a card stating—

- (a) the licensee’s name and licence number; and
- (b) the class of building work the licensee is licensed to carry out.’.

SCHEDULE 3 (continued)

2. Section 34(4) and (5)—

renumber as section 34(3) and (4).

3. After section 34—

insert—

‘Division 3A—Issue of PINs to licensees

‘PINs

‘34A.(1) The authority may give a licensee a confidential personal identification number (a **“PIN”**) for use by the licensee in the licensee’s dealings with the authority.

‘(2) When the authority gives a PIN to a licensee, the authority must also advise the licensee of the authority’s requirements for the licensee’s keeping and use of the PIN.’.

4. Section 51, heading, ‘or number’—

omit, insert—

‘, number or PIN’.

5. Section 51(4), definition “make use of”, ‘or certificate’—

omit, insert—

‘, licence certificate or PIN’.

6. Section 51A(2), ‘name or number’—

omit, insert—

‘name, number or PIN’.

SCHEDULE 3 (continued)

7. Section 68(2), from ‘unless’—

omit, insert—

‘unless—

- (a) the assessment manager has written information from the authority showing that the appropriate insurance premium has been paid; or
- (b) the applicant produces satisfactory evidence that no insurance premium is payable.’.

8. Section 69(2)(a), ‘is imprinted with the licence card’—

omit, insert—

‘bears the licence number’.

9. Section 71(2)(a)(iii) and (iv)—

renumber as section 71(2)(a)(viii) and (ix).

10. Section 71(2)(a)—

insert—

- ‘(iii) a licensed contractor whose name is stated on the contract for carrying out the work; and
- (iv) a licensed contractor whose name is stated on an insurance notification form for the work; and
- (v) a licensed contractor whose licence number is stated on the contract for carrying out the work; and
- (vi) a licensed contractor whose licence number is stated on an insurance notification form for the work; and
- (vii) a licensed contractor whose PIN was used for putting in place, for the work, insurance under the statutory insurance scheme; and’.

SCHEDULE 3 (continued)

11. Section 71—*insert—*

‘(6) In a proceeding brought by the authority under subsection (1) against a licensed contractor mentioned in subsection (2)(a)(iii), (iv), (v), (vi) or (vii), it is a defence for the licensed contractor to prove—

- (a) for a licensed contractor mentioned in subsection (2)(a)(iii)—that the licensed contractor’s name was stated on the contract for carrying out the work without the licensed contractor’s authority; and
- (b) for a licensed contractor mentioned in subsection (2)(a)(iv)—that the licensed contractor’s name was stated on the insurance notification form for the work without the licensed contractor’s authority; and
- (c) for a licensed contractor mentioned in subsection (2)(a)(v)—that the licensed contractor’s licence number was stated on the contract for carrying out the work without the licensed contractor’s authority; and
- (d) for a licensed contractor mentioned in subsection (2)(a)(vi)—that the licensed contractor’s licence number was stated on the insurance notification form for the work without the licensed contractor’s authority; and
- (e) for a licensed contractor mentioned in subsection (2)(a)(vii)—
 - (i) that the licensed contractor’s PIN was used for putting in place, for the work, insurance under the statutory insurance scheme without the licensed contractor’s authority; and
 - (ii) that the licensed contractor took all reasonable steps to ensure the licensed contractor’s PIN was kept and used in accordance with the authority’s requirements for the keeping and use of the PIN.’

SCHEDULE 3 (continued)

12. Section 72(5)—*insert—*

- ‘(ba) a licensed contractor whose name is stated on the contract for carrying out the building work; and
- (bb) a licensed contractor whose name is stated on an insurance notification form for the building work; and
- (bc) a licensed contractor whose licence number is stated on the contract for carrying out the building work; and
- (bd) a licensed contractor whose licence number is stated on an insurance notification form for the building work; and
- (be) a licensed contractor whose PIN was used for putting in place, for the building work, insurance under the statutory insurance scheme; and’.

13. Section 72—*insert—*

‘(13A) In a prosecution for an offence against subsection (10), or in a proceeding for taking disciplinary action on the ground that a licensee has failed to comply with a direction to rectify building work—

- (a) it is a defence for a licensed contractor mentioned in subsection (5)(ba) to prove that the licensed contractor’s name was stated on the contract for carrying out the building work without the licensed contractor’s authority; and
- (b) it is a defence for a licensed contractor mentioned in subsection (5)(bb) to prove that the licensed contractor’s name was stated on the insurance notification form for the building work without the licensed contractor’s authority; and
- (c) it is a defence for a licensed contractor mentioned in subsection (5)(bc) to prove that the licensed contractor’s licence number was stated on the contract for carrying out the building work without the licensed contractor’s authority; and

SCHEDULE 3 (continued)

- (d) it is a defence for a licensed contractor mentioned in subsection (5)(bd) to prove that the licensed contractor's licence number was stated on the insurance notification form for the building work without the licensed contractor's authority; and
- (e) it is a defence for a licensed contractor mentioned in subsection (5)(be) to prove that—
 - (i) the licensed contractor's PIN was used for putting in place, for the building work, insurance under the statutory insurance scheme without the licensed contractor's authority; and
 - (ii) the licensed contractor took all reasonable steps to ensure the licensed contractor's PIN was kept and used in accordance with the authority's requirements for the keeping and use of the PIN.'

14. Schedule 1, after section 13—

insert—

**'PART 4—TRANSITIONAL PROVISIONS FOR GST
AND RELATED MATTERS ACT 2000****'Residential construction work for s 71**

'14. For applying section 71(2)(a)(iii) to (vi), the relevant residential construction work mentioned in section 71(2)(a) does not include relevant residential construction work that was the subject of a contract entered into before 1 July 2000.

'Building work for s 72

'15. For applying section 72(5)(ba) to (bd), the building work mentioned in section 72(5) does not include building work that was the subject of a contract entered into before 1 July 2000.

SCHEDULE 3 (continued)

‘Delayed operation of definition “building work”, para (g)

‘16. Despite schedule 2, definition “**building work**”, paragraph (g), until the end of 31 December 2000, building work under this Act is taken not to include the installation, maintenance, or certification of the installation or maintenance, of a fire protection system for a commercial or residential building.’.

15. Schedule 2—

insert—

‘ **“insurance notification form”** means a form approved by the authority on which information about building work is submitted to the authority for insuring the work under the statutory insurance scheme.

“PIN” see section 34A.’.

QUEENSLAND NICKEL AGREEMENT ACT 1970**1. After section 4—**

insert—

‘Application of GST to rents after 30 June 2005

‘5.(1) This section applies to rent payable after 30 June 2005 under—

- (a) this Act; or
- (b) the agreement; or
- (c) a lease granted under, or mentioned in, the agreement.

‘(2) If the rent is for a supply for which GST is payable, the rent payable is the total of—

- (a) the rent that would have been payable if the rent were not for a supply for which GST is payable; and

SCHEDULE 3 (continued)

- (b) 10% of the rent that would have been payable if the rent were not for a supply for which GST is payable.

‘(3) Subsection (2) applies despite the following—

- (a) sections 2 to 4;
- (b) the agreement;
- (c) the repealed *Greenvale Agreement Act Amendment Act 1974*;
- (d) the repealed *Greenvale Agreement Act Amendment Act 1975*;
- (e) the *Queensland Nickel Agreement Act 1988* or the agreement mentioned in section 9 of that Act;¹¹
- (f) the *Mineral Resources Act 1989*.

‘(4) A reference in this section to the agreement includes any amendment of the agreement.’

RACING AND BETTING ACT 1980

1. Part 4, division 2—

omit.

¹¹ *Queensland Nickel Agreement Act 1988*, section 9 (Authority to make agreement)

SCHEDULE 3 (continued)

RESIDENTIAL TENANCIES ACT 1994**1. Section 147—***insert—*

‘(4) Subsections (2) and (3) do not prevent the lessor charging, in addition to the prescribed fee under subsection (2), an amount for GST payable for the supply of the service in the sale or attempted sale.’.

RETIREMENT VILLAGES ACT 1999**1. Section 50(3)(a), after ‘is’—***insert—*

‘, after discounting for any GST payable on any supply relating to the payment of the compensation,’.

**SECOND-HAND DEALERS AND COLLECTORS ACT
1984****1. Section 44(5), ‘\$50’—***omit, insert—*

‘\$55’.

SCHEDULE 3 (continued)

SOUTH BANK CORPORATION ACT 1989**1. Schedule 7, section 78(1)(a), ‘\$1 000’—***omit, insert—*

‘\$1 100’.

STAMP ACT 1894**1. Section 31A(6), after ‘transfer’—***insert—*

‘or a transfer made after 30 June 2001 of a quoted security’.

2. After section 31B—*insert—***‘Application of ss 31C, 31E, 31G, 31GA and 31H****‘31BAA.** Sections 31C, 31E, 31G, 31GA and 31H do not apply to any sale, purchase or transfer made after 30 June 2001 of a quoted security.’.**3. Section 31GA(1) and (2), ‘5 years’—***omit, insert—*

‘the prescribed period’.

4. Section 31GA—*insert—*

‘(7) In this section—

SCHEDULE 3 (continued)

“prescribed period” means—

- (a) 5 years; or
- (b) for a transfer made before 1 July 2001 of a quoted security for which a lesser period is prescribed under a regulation—the lesser period.’.

5. Section 31J(6)—

insert—

‘(h) is made after 30 June 2001 for a quoted security.’.

6. Section 31J(8), ‘a period of 3 years’—

omit, insert—

‘the prescribed period’.

7. Section 31J—

insert—

‘(12) In this section—

“prescribed period” means—

- (a) 3 years; or
- (b) for a disposition made before 1 July 2001 of a quoted security for which a lesser period is prescribed under a regulation—the lesser period.’.

8. Section 31K—

insert—

‘(2) However, the CHES provisions do not apply to a transfer mentioned in subsection (1) made after 30 June 2001 of a quoted security.’.

SCHEDULE 3 (continued)

9. Section 31N(6)(b) and 31P(4), after ‘transfer’—

insert—

‘or, for a transfer made before 1 July 2001 of a quoted security for which a lesser period is prescribed under a regulation, for the lesser period’.

10. Section 31V, after ‘made’—

insert—

‘or, for a transfer made before 1 July 2001 of a quoted security for which a lesser period is prescribed under a regulation, for the lesser period.’.

11. Section 32A(1), definition “purchase price”, paragraph (a), after ‘matter of the agreement’—

insert—

‘less the GST component,’.

12. Section 32A(1), definition “purchase price”, paragraph (b), after ‘the rental agreement’—

insert—

‘less the notional GST component’.

13. Section 32A(1)—

insert—

‘ **“GST component”**, for a credit-purchase agreement or hire purchase agreement, means the amount of GST paid or payable by the vendor on the supply constituted by the agreement.

SCHEDULE 3 (continued)

“notional GST component”, for a rental agreement, means the amount of GST that would have been payable on the supply constituted by the purchase mentioned in the definition “purchase price”, paragraph (b).’.

14. Section 32A(6B)(a)—

insert—

‘(via) the GST component or notional GST component for the agreement.’.

15. Sections 35B(1)(a)(xi), 35B(1AA)(b) and 35B(1AB)(b)(ii), after ‘charges’—

insert—

‘but excluding the GST component’.

16. Section 35B(1)(a)(xii), ‘referred to in’—

omit, insert—

‘worked out under’.

17. Section 35B(1AC)—

insert—

‘**“GST component”**, for the granting of rights for the use of goods, means the amount of GST paid or payable by the required person on the supplies constituted by the granting of the rights.’.

18. Section 54AC—

insert—

‘**(3A)** Subsection (3) does not apply to a change in beneficial ownership of a quoted security under a transaction or acquisition after 30 June 2001.’.

SCHEDULE 3 (continued)

19. Section 57A(2AB), ‘sales tax,’—

omit.

20. Section 57A(2A), definition “list price”—

omit, insert—

‘**“list price”**, of a motor vehicle, means the recommended retail price (or, if there is more than 1 recommended retail price, the highest recommended retail price) of the manufacturer, importer or principal distributor at Brisbane of—

- (a) for a motor vehicle other than a motor truck—the motor vehicle;
or
- (b) for a motor truck—the relevant make and model of the cab-chassis.’.

21. Schedule 1, under the heading ‘Conveyance or transfer’, after exemption 20—

insert—

‘**21.** A transfer after 30 June 2001 of a quoted security.’.

22. Schedule 2 (Dictionary)—

insert—

‘**“quoted security”** means—

- (a) a marketable security quoted on a recognised stock exchange as defined in section 31B; or
- (b) a CUFS;
- (c) a security mentioned in the definition “right in respect of shares”, paragraph (b); or
- (d) another right in respect of a share if the share is a marketable security mentioned in paragraph (a).

SCHEDULE 3 (continued)

“**recognised stock exchange**” means—

- (a) the Australian Stock Exchange Limited; or
- (b) another stock exchange prescribed under a regulation.’.

**THIESS PEABODY COAL PTY. LTD. AGREEMENT
ACT 1962**

1. After section 4—

insert—

‘Application of GST to rents after 30 June 2005

‘4A.(1) This section applies to rent payable after 30 June 2005 under any coal mining lease or special coal mining lease under, or mentioned in, the agreement.

‘(2) If the rent is for a supply for which GST is payable, the rent payable is the total of—

- (a) the rent that would have been payable if the rent were not for a supply for which GST is payable; and
- (b) 10% of the rent that would have been payable if the rent were not for a supply for which GST is payable.

‘(3) Subsection (2) applies despite the following—

- (a) sections 2 to 4;
- (b) the agreement;
- (c) the *Thiess Peabody Mitsui Coal Pty. Ltd. Agreements Act 1965* or the railway agreement mentioned in that Act;
- (d) the repealed section 11 of the *Coal Mining Act 1925*, mentioned in the agreement;
- (e) the repealed *Mining Act 1968*;

SCHEDULE 3 (continued)

(f) the *Mineral Resources Act 1989*.

‘(4) A reference in this section to the agreement includes any amendment of the agreement.’.

TRUSTEE COMPANIES ACT 1968**1. Section 41(1), after ‘exceeding’—**

insert—

‘, after discounting for any GST payable on any supply the commission relates to’.

2. Section 41(5)—

omit, insert—

‘(5) If the administration or management of an estate was committed to a trustee company before 1 July 2000, the commission charged by the trustee company against the estate must not exceed, after discounting for any GST payable on any supply the commission relates to, the amount of the published scale of charges of the trustee company when the administration or management of the estate was committed to the trustee company.

‘(5A) If the administration or management of an estate was committed to a trustee company on or after 1 July 2000, the commission charged by the trustee company against the estate must not exceed the amount of the published scale of charges of the trustee company when the administration or management of the estate was committed to the trustee company.’.

3. Section 41(6), ‘Notwithstanding subsection (5)’—

omit, insert—

‘Despite subsections (5) and (5A)’.

SCHEDULE 3 (continued)

4. Section 45(1)(b), after ‘not exceeding’—

insert—

‘, after discounting for any GST payable on any supply the fee relates to.’.

5. Section 45(1)(c), after ‘at the rate of’—

insert—

‘, after discounting for any GST payable on any supply the fee relates to.’.

6. Part 4—

insert—

‘Recovery of GST

‘45A.(1) This section applies if—

- (a) a commission or fee is chargeable by a trustee company against an estate; and
- (b) the trustee company is required to pay to the Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth) an amount for GST on a supply the commission or fee relates to.

‘(2) To remove doubt, it is declared that the amount for GST may be charged against the estate as part of the total commission or fee.’.

SCHEDULE 3 (continued)

**VOCATIONAL EDUCATION AND TRAINING
(INDUSTRY PLACEMENT) ACT 1992****1. Section 20(2), after ‘\$2 000 000’—***insert—*

‘excluding GST’.

WAGERING ACT 1998**1. Section 166(1) to (3)—***renumber* as section 166(2) to (4).**2. Section 166—***insert—*

‘**166.(1)** The wagering tax payable by an authority holder, for a month for wagering conducted under the wagering authority, is—

- (a) if subsection (2) applies—the gross wagering tax for the month under the subsection; and
- (b) if subsection (3) applies—the gross wagering tax for the month under the subsection;

less the GST deduction for the month for the wagering.’.

3. Section 166(2) and (3) (as renumbered), ‘wagering tax to be paid for a month by the authority holder’—*omit, insert—*

‘the authority holder’s gross wagering tax for a month’.

SCHEDULE 3 (continued)

4. Section 166—*insert—***‘(5) In this section—****“GST deduction”**, for a month for wagering, means the lesser of the following amounts—

- (a) the global GST amount, calculated under the *AeNew Tax System (Goods and Services Tax) Act 1999* (Cwlth), division 126, for the month for the wagering;
- (b) the total amount of gross wagering tax for the month for the wagering.’.

WORKPLACE HEALTH AND SAFETY ACT 1995**1. Schedule 3, definition “building work”, after ‘is’, first mention—***insert—***‘, after discounting for any GST payable in relation to the supply of the work,’.****2. Schedule 3, definition “civil construction work”, ‘is more than \$40 000’—***omit, insert—***‘is, after discounting for any GST payable in relation to the supply of the work, more than \$40 000’.**