



GST and Related Matters Act 2000

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Queensland

GST and Related Matters Act 2000

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GST and Related Matters Act 2000

An Act to facilitate the implementation of certain measures described in the Intergovernmental Agreement on Federal Financial Relations, and for related and other purposes

Part 1 Preliminary

1 Short title

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

2 Commencement

- (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.

3 Definitions

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).

- (b) may do anything that it would be necessary or expedient for it to do if it were liable for that GST.

6 Directions to State entities

- (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.