



AUSTRALIAN CAPITAL TERRITORY

## Goods and Services Tax (Temporary Transitional Provisions) Act 2000

No 35 of 2000

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### An Act to make temporary transitional provisions in consequence of the introduction of the Goods and Services Tax by the Commonwealth

[Notified in ACT Gazette S33: 6 July 2000]

The Legislative Assembly for the Australian Capital Territory enacts as follows:

**1 Name of Act**

This Act is the *Goods and Services Tax (Temporary Transitional Provisions) Act 2000*.

**2 Commencement**

This Act commences, or is taken to have commenced, on 1 July 2000.

**3 Definitions**

In this Act:

***GST***—see the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), dictionary.

***taxable supply***—see the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), dictionary.

**4 Increase in certain charges for GST**

Despite any other Territory law, if the amount payable for a taxable supply is fixed under an Act or subordinate law, the amount payable for the supply may be increased by an amount not more than the GST payable for the taxable supply.

**5 Power to determine fees, charges and other amounts**

If an Act authorises or requires the determination of a fee, charge or other amount, the power includes power to determine an amount that is a tax merely because of it including an amount in relation to a GST liability of the Territory, or the person to whom the fee, charge or amount is payable, in relation to the fee, charge or amount.

**6 Application of s 22 of Fair Trading Act 1992**

In its application in relation to the period 1 July 2000 to 1 August 2000, section 22 of the *Fair Trading Act 1992* has effect as if a price appended to goods that states the price of the goods without GST were taken not to be appended to the goods.

**7 Consequential and transitional regulations**

(1) The Executive may make regulations modifying the operation of the provisions of this Act (other than this section) or any other Act (other than an Act mentioned in subsection (6)) with respect to any matter arising from, connected with or consequential on the introduction of the GST.

(2) Before making regulations under subsection (1), the Executive must—

- (a) consult each member of the Legislative Assembly who is available to be consulted about the proposed regulations; and
- (b) gain the written consent of a majority of the members of the Legislative Assembly.

(3) Regulations made under subsection (1) may be expressed to have taken effect on a day earlier than the day they are notified in the Gazette but not earlier than the day this Act comes into operation.

(4) If regulations made under subsection (1) are expressed to take effect on a day earlier than the day they are notified in the Gazette, they do not operate so as to—

- (a) affect the rights of anyone (other than the Territory or a Territory authority) existing on the day of notification in a way prejudicial to that person; or

- (b) impose liabilities on anyone (other than the Territory or a Territory authority) in relation to any act or omission before the day of notification.
- (5) The Executive may only make regulations under subsection (1) during the period beginning on the commencement of this Act and ending on the earlier of—
- (a) the 6th sitting day of the Legislative Assembly after that commencement; and
  - (b) 31 October 2000.
- (6) Regulations made under subsection (1) may not modify the operation of the following Acts:
- (a) the *Auditor-General Act 1996*;
  - (b) the *Financial Management Act 1996*;
  - (c) the *Territory Superannuation Provision Protection Act 2000*.
- (7) This section expires on 31 October 2000.

## **8 Expiry of Act**

This Act expires on 30 June 2001.

*[Presentation speech made in Assembly on 23 May 2000]*