



Australian Capital Territory

Goods and Services Tax (Temporary Transitional Provisions) Act 2000 No 35

Republication No 2

As in force on 29 June 2001

Includes all amendments up to Act 2001 No 41

Authorised when accessed at www.legislation.act.gov.au or in
authorised printed form

Prepared by the ACT Parliamentary Counsel's Office

About this republication

The republished law

This is a republication of the *Goods and Services Tax (Temporary Transitional Provisions) Act 2000* as in force on 29 June 2001. It includes all amendments made to the republished law up to Act 2001 No 41. The history of the republished law is set out in endnote 3.

Kinds of republications

The Parliamentary Counsel's Office prepares 2 kinds of republications of ACT laws (see the ACT legislation register at www.legislation.act.gov.au):

- authorised republications to which the *Legislation Act 2001* applies
- unauthorised republications.

The status of this republication appears on the bottom of each page.

Editorial amendments

The *Legislation Act 2001*, part 11.3 authorises the Parliamentary Counsel to make editorial amendments and other amendments of a formal nature to a law when preparing it for republication. The amendments do not change the law. The amendments are made if the Parliamentary Counsel considers they are desirable to bring the law into line, or more closely into line, with current legislative drafting practice.

This republication includes amendments made under part 11.3 (see endnote 1).

Uncommenced provisions and amendments

If a provision of the republished law has not commenced or is affected by an uncommenced amendment, the symbol **U** appears immediately before the provision heading. The text of the uncommenced provision or amendment appears only in the last endnote.

Modifications

If a provision of the republished law is affected by a current modification, the symbol **M** appears immediately before the provision heading. The text of the modifying provision appears in the endnotes. For the legal status of modifications, see *Legislation Act 2001*, section 95.

Penalties

The value of a penalty unit for an offence against this republished law at the date of publication is—

- (a) if the person charged is an individual—\$100; or
- (b) if the person charged is a corporation—\$500.

As in force on
29 June 2001



Australian Capital Territory

Goods and Services Tax (Temporary Transitional Provisions) Act 2000

Contents

	Page
1 Name of Act	2
3 Definitions	2
4 Increase in certain charges for GST	2
5 Power to determine fees, charges and other amounts	2
6 Application of s 22 of Fair Trading Act 1992	2
7 Expiry of Act	3

Endnotes

1 About the endnotes	4
2 Abbreviation key	4
3 Legislation history	5
4 Amendment history	5
5 Earlier republications	5

As in force on
29 June 2001



Australian Capital Territory

Goods and Services Tax (Temporary Transitional Provisions) Act 2000

An Act to make temporary transitional provisions in consequence of the introduction of the goods and services tax by the Commonwealth

1 Name of Act

This Act is the *Goods and Services Tax (Temporary Transitional Provisions) Act 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 Expiry of Act

This Act expires on 30 June 2002.

Endnotes

1 About the endnotes

Endnotes

1 About the endnotes

Amending and modifying laws are annotated in the legislation history and the amendment history. Current modifications are not included in the republished law but are set out in the endnotes.

Not all editorial amendments made under the *Legislation Act 2001*, part 11.3 are annotated in the amendment history. Full details of any amendments can be obtained from the Parliamentary Counsel's Office.

Uncommenced amending laws are listed in the legislation history and the amendment history. These details are underlined. Uncommenced provisions and amendments are not included in the republished law but are set out in the last endnotes.

If all the provisions of the law have been renumbered, a table of renumbered provisions gives details of previous and current numbering.

The endnotes also include a table of earlier republications.

If the republished law includes penalties, current information about penalty unit values appears on the republication inside front cover.

2 Abbreviation key

am = amended	ord = ordinance
amdt = amendment	orig = original
ch = chapter	p = page
cl = clause	par = paragraph
def = definition	prev = previous
dict = dictionary	(prev...) = previously
disallowed = disallowed by the Legislative Assembly	prov = provision
div = division	pt = part
exp = expires/expired	r = rule/subrule
Gaz = Gazette	reg = regulation/subregulation
hdg = heading	renum = renumbered
ins = inserted/added	reloc = relocated
LA = Legislation Act 2001	R[X] = Republication No
LRA = Legislation (Republication) Act 1996	s = section/subsection
mod = modified / modification	sch = schedule
No = number	sdiv = subdivision
o = order	sub = substituted
om = omitted/repealed	SL = Subordinate Law
	<u>underlining</u> = whole or part not commenced

3 Legislation history

Goods and Services Tax (Temporary Transitional Provisions) Act 2000 No 35

notified 6 July 2000 (Gaz 2000 No S33)
 s 1, s 2 commenced 6 July 2000 (IA s 10B)
 remainder taken to have commenced 1 July 2000 (s 2)
Note Act exp 30 June 2002 (s 7)

as amended by

Goods and Services Tax (Temporary Transitional Provisions) Amendment Act 2001 No 41

notified 29 June 2001 (Gaz 2001 No S36)
 commenced 29 June 2001

4 Amendment history

Commencement

s 2 om R2 LA

Expiry of Act

s 7 orig s 7 exp 31 October 2000 (s 7 (7))
 ins 2001 No 41 s 4

Expiry of Act

s 8 om 2001 No 41 s 4

5 Earlier republications

Some earlier republications were not numbered. The number in column 1 refers to the publication order.

Republication No	Amendments to	Republication date
1	not amended	6 July 2000

Authorised when accessed at www.legislation.act.gov.au or in authorised printed form

© Australian Capital Territory 2001