



Australian Capital Territory

# **Goods and Services Tax (Temporary Transitional Provisions) Act 2000 No 35 (repealed)**

## **Republication No 3**

Republication date: 1 July 2002

Amendments incorporated to 1 July 2002

Act expired 30 June 2002 (see s 7)

Authorised by the ACT Parliamentary Counsel

## About this republication

### The republished law

This is a republication of the *Goods and Services Tax (Temporary Transitional Provisions) Act 2000* (repealed). It includes any commencement, amendment, repeal or expiry affecting the republished law to 1 July 2002 and any amendment made under the *Legislation Act 2001*, part 11.3 (Editorial changes).

The legislation history and amendment history of the republished law are set out in endnotes 3 and 4.

### 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](http://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 changes

The *Legislation Act 2001*, part 11.3 authorises the Parliamentary Counsel to make editorial amendments and other changes of a formal nature when preparing a law for republication. Editorial changes do not change the effect of the law, but have effect as if they had been made by an Act commencing on the republication date (see *Legislation Act 2001*, s 115 and s 117). The changes 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 does not include 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 republication date is—

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

Amendments incorporated to  
1 July 2002



Australian Capital Territory

# Goods and Services Tax (Temporary Transitional Provisions) Act 2000 (repealed)

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Amendments incorporated to  
1 July 2002



Australian Capital Territory

# **Goods and Services Tax (Temporary Transitional Provisions) Act 2000 (repealed)**

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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

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**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

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## 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 and expiries 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 endnote.

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	pres = present
dict = dictionary	prev = previous
disallowed = disallowed by the Legislative Assembly	(prev...) = previously
div = division	prov = provision
exp = expires/expired	pt = part
Gaz = Gazette	r = rule/subrule
hdg = heading	reg = regulation/subregulation
IA = Interpretation Act 1967	renum = renumbered
ins = inserted/added	reloc = relocated
LA = Legislation Act 2001	R[X] = Republication No
LR = legislation register	s = section/subsection
LRA = Legislation (Republication) Act 1996	sch = schedule
mod = modified / modification	sdiv = subdivision
No = number	sub = substituted
num = numbered	SL = Subordinate Law
o = order	<u>underlining</u> = whole or part not commenced or to be expired
om = omitted/repealed	

### 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

## Endnotes

5 Earlier republications

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### 5 Earlier republications

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

Since 12 September 2001 every authorised republication has been published in electronic pdf format on the ACT legislation register. A selection of authorised republications have also been published in printed format. These republications are marked with an asterisk (\*) in column 1. Except for the footer, electronic and printed versions of an authorised republication are identical.

Republication No	Amendments to	Republication date
1	not amended	6 July 2000
2	Act 2001 No 41	29 June 2001

Authorised when accessed at [www.legislation.act.gov.au](http://www.legislation.act.gov.au) or in authorised printed form

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