



Australian Capital Territory

Taxation (Government Business Enterprises) Act 2003

A2003-12

Republication No 3

Effective: 26 November 2025

Republication date: 26 November 2025

Last amendment made by [A2025-29](#)

About this republication

The republished law

This is a republication of the *Taxation (Government Business Enterprises) Act 2003* (including any amendment made under the [Legislation Act 2001](#), part 11.3 (Editorial changes)) as in force on 26 November 2025. It also includes any commencement, amendment, repeal or expiry affecting this republished law to 26 November 2025.

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):

- 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, the symbol **U** appears immediately before the provision heading. Any uncommenced amendments that affect this republished law are accessible on the ACT legislation register (www.legislation.act.gov.au). For more information, see the home page for this law on the register.

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 the [Legislation Act 2001](#), section 95.

Penalties

At the republication date, the value of a penalty unit for an offence against this law is \$160 for an individual and \$810 for a corporation (see [Legislation Act 2001](#), s 133).



Australian Capital Territory

Taxation (Government Business Enterprises) Act 2003

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Australian Capital Territory

Taxation (Government Business Enterprises) Act 2003

An Act about the payment of tax, and amounts equivalent to tax, by government business enterprises, and for other purposes

Part 1 Preliminary

1 Name of Act

This Act is the *Taxation (Government Business Enterprises) Act 2003*.

3 Dictionary

The dictionary at the end of this Act is part of this Act.

Note 1 The dictionary at the end of this Act defines certain words and expressions used in this Act, and includes references (*signpost definitions*) to other words and expressions defined elsewhere in this Act.

For example, the signpost definition ‘*memorandum of understanding*—see section 5.’ means that the expression ‘memorandum of understanding’ is defined in that section.

Note 2 A definition in the dictionary (including a signpost definition) applies to the entire Act unless the definition, or another provision of the Act, provides otherwise or the contrary intention otherwise appears (see [Legislation Act](#), s 155 and s 156 (1)).

4 Notes

A note included in this Act is explanatory and is not part of this Act.

Note See [Legislation Act](#), s 127 (1), (4) and (5) for the legal status of notes.

Part 2 Payment of Commonwealth income tax equivalent

5 Purpose of pt 2

The purpose of this part is to give effect in relation to the Territory to the 2001 *memorandum of understanding* between the Territory, the Commonwealth, the States and the commissioner of taxation about the national tax equivalent regime.

6 Territory entities subject to national tax equivalent regime

A territory entity prescribed by regulation must comply with—

- (a) the taxation laws listed in the memorandum of understanding, schedule 2 subject to the modifications of the application of those laws made by the memorandum and the manual; and
- (b) the manual.

7 Application of principle of competitive neutrality

In making a regulation for section 6, the Executive must have regard to the principle that, to eliminate resource allocation distortions arising out of the public ownership of entities engaged in significant business activities, government businesses should not enjoy any net competitive advantage simply because of their public ownership.

8 Information to be given

A territory entity prescribed for section 6 must, on being asked to do so by the Minister, give the Minister—

- (a) any information asked for by the Minister about the entity's compliance with its obligations under this part; or
- (b) a copy of any return or other document the entity has given the commissioner of taxation in compliance, or purported compliance, with its obligations under this part.

Part 3 Payment of taxes and charges generally

9 Territory entities subject to taxes and charges generally

A territory entity prescribed by regulation is not exempt from liability for any tax (however described), or any fee or charge, under territory law.

10 Territory entities subject to taxes and charges at direction of Minister

- (1) The Minister may, in writing, direct a territory entity that is not prescribed for section 9 to pay any tax (however described), or any fee or charge payable under a territory law.
- (2) A direction is a notifiable instrument.

Part 4 **Miscellaneous**

11 **Regulation-making power**

The Executive may make regulations for this Act.

Dictionary

(see s 3)

Note 1 The [Legislation Act](#) contains definitions and other provisions relevant to this Act.

Note 2 In particular, the [Legislation Act](#), dict, pt 1, defines the following terms:

- administrative unit
- State
- territory authority
- territory law
- territory-owned corporation.

commissioner of taxation means the Commissioner of Taxation of the Commonwealth.

manual means the manual kept by the commissioner of taxation under the memorandum of understanding.

memorandum of understanding—see section 5.

territory entity includes the following:

- (a) a territory authority;
- (b) a territory-owned corporation;
- (c) an administrative unit;
- (d) a part of an administrative unit.

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 not included in the republished law. The details of these laws are underlined in the legislation history. Uncommenced expiries are underlined in the legislation history and amendment history.

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.

2 Abbreviation key

A = Act	NI = Notifiable instrument
AF = Approved form	o = order
am = amended	om = omitted/repealed
amdt = amendment	ord = ordinance
AR = Assembly resolution	orig = original
ch = chapter	par = paragraph/subparagraph
CN = Commencement notice	pres = present
def = definition	prev = previous
DI = Disallowable instrument	(prev...) = previously
dict = dictionary	pt = part
disallowed = disallowed by the Legislative Assembly	r = rule/subrule
div = division	reloc = relocated
exp = expires/expired	renum = renumbered
Gaz = gazette	R[X] = Republication No
hdg = heading	RI = reissue
IA = Interpretation Act 1967	s = section/subsection
ins = inserted/added	sch = schedule
LA = Legislation Act 2001	sdiv = subdivision
LR = legislation register	SL = Subordinate law
LRA = Legislation (Republication) Act 1996	sub = substituted
mod = modified/modification	<u>underlining</u> = whole or part not commenced or to be expired

Endnotes

3 Legislation history

3 Legislation history

Taxation (Government Business Enterprises) Act 2003 A2003-12

notified LR 27 March 2003

s 1, s 2 taken to have commenced 1 July 2002 (LA s 75 (2))

pt 2, pt 3 taken to have commenced 1 July 2002 (s 2 (1))

remainder commenced 28 March 2002 (s 2 (2))

as amended by

Statute Law Amendment Act 2025 A2025-29 sch 3 pt 3.91, sch 4 pt 4.172

notified LR 6 November 2025

s 1, s 2 commenced 6 November 2025 (LA s 75 (1))

sch 3 pt 3.91, sch 4 pt 4.172 commenced 26 November 2025 (s 2 (3), (9))

4 Amendment history

Commencement

s 2 om LA s 89 (4)

Territory entities subject to national tax equivalent regime

s 6 am [A2025-29](#) amdt 3.323, amdt 3.331

Application of principle of competitive neutrality

s 7 am [A2025-29](#) amdt 3.324

Information to be given

s 8 am [A2025-29](#) amdt 3.331

Territory entities subject to taxes and charges generally

s 9 am [A2025-29](#) amdt 3.325, amdt 3.326

Territory entities subject to taxes and charges at direction of Minister

s 10 am [A2025-29](#) amdt 3.326, amdt 3.327, amdt 3.331, amdt 4.173

Regulation-making power

s 11 am [A2025-29](#) amdt 3.328, amdt 4.174

Acts amended—sch 1

s 12 om LA s 89 (3)

Consequential amendments

sch 1 om LA s 89 (3)

Dictionary

dict

am [A2025-29](#) amdt 3.329def **territory entity** sub [A2025-29](#) amdt 3.330**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. Electronic and printed versions of an authorised republication are identical.

Republication No and date	Effective	Last amendment made by	Republication for
R1 1 July 2002	1 July 2002– 27 Mar 2003	not amended	new Act
R2 28 Mar 2003	28 Mar 2003– 25 Nov 2025	not amended	commenced provisions