

2000  
THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

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(As presented)

(Treasurer)

**Goods and Services Tax (Temporary  
Transitional Provisions) Bill 2000**

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**A BILL**

**FOR**

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

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  
5 Provisions) Act 2000*.

**2 Commencement**

This Act commences on 1 July 2000.

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31778 (2000/077) (T32/2000)

**3 Definitions**

In this Act:

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

5 **input tax credit**—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**

10 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 difference between—

- (a) the GST payable for the taxable supply; and
- 15 (b) the input tax credits available in relation to the supply to the person making it.

**5 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  
20 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 consult, and have regard to the recommendations of, the members of the Legislative Assembly who are available to be consulted.

25 (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  
30 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 (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.
- 10 (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*.
- 15 (7) This section expires on 31 October 2000.
- 6 Expiry of Act**  
This Act expires on 30 June 2001.