



Australian Capital Territory

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

**A2000-35**

**Republication No 1**

**Effective: 1 July 2000 – 28 June 2001**

Republication date: 4 September 2014

Act not amended

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* effective 1 July 2000 to 28 June 2001.

### 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 (Republication) Act 1996*, part 3, division 2 authorised 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 (Republication) Act 1996*, s 14 and s 16). 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.

In preparing this republication, amendments have not been made under section 13.



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

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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*.

### **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.

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(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.

## ENDNOTES

### 1 About this republication

This is a republication of the *Goods and Services Tax (Temporary Transitional Provisions) Act 2000* in force as at 1 July 2000. Act not amended up to this date.

Amending laws are annotated in the table of legislation and table of amendments.

The Parliamentary Counsel's Office currently prepares 2 kinds of republications of ACT laws: authorised printed republications to which the *Legislation (Republication) Act 1996* applies and unauthorised electronic republications. The status of a republication appears on its cover and is indicated by its republication number.

A republication number without a letter (eg 1, 2, 3 etc) indicates that the republication is an authorised printed republication. A number with a letter (eg 1A, 1B, 1C etc) indicates that the republication is an unauthorised electronic republication.

Section 13 of the *Legislation (Republication) Act 1996* authorises the Parliamentary Counsel, in preparing a law for republication, to make textual amendments of a formal nature which the Parliamentary Counsel considers desirable in accordance with current legislative drafting practice. The amendments do not effect a substantive change in the law.

In preparing this republication, amendments have not been made under section 13.

Not all amendments made under section 13 are annotated in the table of amendments. Full details of any amendments can be obtained from the Parliamentary Counsel's Office.

### 2 Abbreviation key

#### Key to abbreviations in tables

am = amended	par = paragraph
amdt = amendment	pres = present
ch = chapter	prev = previous
cl = clause	(prev...) = previously
def = definition	prov = provision
dict = dictionary	pt = part
div = division	r = rule/subrule
exp = expires/expired	reg = regulation/subregulation
Gaz = Gazette	renum = renumbered
hdg = heading	reloc = relocated
ins = inserted/added	R[X] = Republication No
LR = Legislation (Republication) Act 1996	s = section/subsection
mod = modified	sch = schedule
No = number	sdiv = subdivision
notfd = notified	sub = substituted
o = order	SL = Subordinate Law
om = omitted/repealed	sp = spent
orig = original	* SL unless otherwise stated
p = page	† Act or Ordinance unless otherwise stated



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

**3 Table of legislation**

Act†	Year and number†	Gazette Notification	Commencement	Transitional provisions
<i>Goods and Services Tax (Temporary Transitional Provisions) Act 2000</i>	2000 No 35	6 July 2000	ss 1 and 2: 6 July 2000 remainder: 1 July 2000	

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