



Australian Capital Territory

# **Taxation (Government Business Enterprises) Act 2003    No 12**

**Republication No 2**

**Effective: 28 March 2003 – 25 November 2025**

Republication date: 28 March 2003

Act not amended up to this date  
(republiation for commenced provisions)

## 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 28 March 2003. It also includes any amendment, repeal or expiry affecting the republished law.

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.



Australian Capital Territory

# Taxation (Government Business Enterprises) Act 2003

## Contents

---

	Page
<b>Part 1</b>	<b>Preliminary</b>
1	Name of Act 2
3	Dictionary 2
4	Notes 2
<b>Part 2</b>	<b>Payment of Commonwealth income tax equivalent</b>
5	Purpose of pt 2 3
6	Territory entities subject to national tax equivalent regime 3
7	Application of principle of competitive neutrality 3
8	Information to be given 4

	Page
<b>Part 3</b>	
<b>Payment of taxes and charges generally</b>	
9 Territory entities subject to taxes and charges generally	5
10 Territory entities subject to taxes and charges at direction of Minister	5
<b>Part 4</b>	
<b>Miscellaneous</b>	
11 Regulation-making power	6
<b>Dictionary</b>	7
<b>Endnotes</b>	
1 About the endnotes	8
2 Abbreviation key	8
3 Legislation history	9
4 Amendment history	9
5 Earlier republications	9



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 under the regulations for this section 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 regulations 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 under the regulations for this section 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.

*Note*            A notifiable instrument must be notified under the [Legislation Act](#).

## Part 4 Miscellaneous

### 11 Regulation-making power

The Executive may make regulations for this Act.

*Note* Regulations must be notified, and presented to the Legislative Assembly, under the [Legislation 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-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

---

## 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	RI = reissue
LRA = Legislation (Republication) Act 1996	s = section/subsection
mod = modified / modification	sch = schedule
No = number	sdiv = subdivision
num = numbered	sub = substituted
o = order	SL = Subordinate Law
	<u>underlining</u> = whole or part not commenced

om = omitted/repealed

or to be expired

### 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))

### 4 Amendment history

#### **Commencement**

s 2 om LA s 89 (4)

#### **Acts amended—sch 1**

s 12 om LA s 89 (3)

#### **Consequential amendments**

sch 1 om LA s 89 (3)

### 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	27 March 2003