



GST and Related Matters Act 2000

Reprinted as in force on 26 March 2010

Reprint No. 1B^{*}

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the Office of the Queensland Parliamentary Counsel
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* Minor differences in presentation between this reprint and another reprint with the same number are due to the conversion to new styles. Footnotes have been relocated as editor's notes.

Information about this reprint

This Act is reprinted as at 26 March 2010. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

Spelling

The spelling of certain words or phrases may be inconsistent in this reprint or with other reprints because of changes made in various editions of the Macquarie Dictionary (for example, in the dictionary, ‘lodgement’ has replaced ‘lodgment’). Variations of spelling will be updated in the next authorised reprint.

Dates shown on reprints

Reprints dated at last amendment All reprints produced on or after 1 July 2002, authorised (that is, hard copy) and unauthorised (that is, electronic), are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If an authorised reprint is dated earlier than an unauthorised version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of an authorised reprint is the same as the date shown for an unauthorised version previously published, it merely means that the unauthorised version was published before the authorised version. Also, any revised edition of the previously published unauthorised version will have the same date as that version.

Replacement reprint date If the date of an authorised reprint is the same as the date shown on another authorised reprint it means that one is the replacement of the other.



Queensland

GST and Related Matters Act 2000

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GST and Related Matters Act 2000

[as amended by all amendments that commenced on or before 26 March 2010]

An Act to facilitate the implementation of certain measures described in the Intergovernmental Agreement on Federal Financial Relations, and for related and other purposes

Part 1 Preliminary

1 Short title

This Act may be cited as the *GST and Related Matters Act 2000*.

2 Commencement

- (1) Section 29 and schedule 3, to the extent they amend the *Acts Interpretation Act 1954*, commence on assent.
- (2) Schedule 3, amendment of the *Queensland Building Services Authority Act 1991*, amendments 14 and 15, commences immediately after the commencement of the *Queensland Building Services Authority Amendment Act 1999*, section 39.
- (3) Schedule 3, amendment of the *Stamp Act 1894*, amendments 5 to 7, commences on a date to be fixed by proclamation.
- (4) Subject to subsections (1) to (3), this Act commences on 1 July 2000.

3 Definitions

In this Act—

- (ii) section 5 of each of the GST imposition Acts had not been enacted; and
- (b) may do anything that it would be necessary or expedient for it to do if it were liable for that GST.

6 Directions to State entities

- (1) The Treasurer may give a State entity written directions that it—
 - (a) make payments that it is authorised by section 5 to make; or
 - (b) do anything else that it is authorised by that section to do.
- (2) Requirements in the directions may relate to things that happened before the directions were given.
- (3) A State entity must comply with the directions despite any other Act.

Endnotes

1 Index to endnotes

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 26 March 2010. Future amendments of the GST and Related Matters Act 2000 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No. [X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments to	Effective	Reprint date
1	none	1 July 2000	7 July 2000
1A	2001 Act No. 31	7 June 2001	21 June 2001

Reprint No.	Amendments included	Effective	Notes
1B	2010 Act No. 11	26 March 2010	

5 List of legislation

GST and Related Matters Act 2000 No. 20

date of assent 23 June 2000

ss 1–2, 29 sch 3 commenced on date of assent

sch 3 amdts 14–15 of the Queensland Building Services Authority Act 1991 commenced 1 July 2000 (see s 2(2), (4), 1999 SL No. 226 and 2000 SL No. 7)

sch 3 amdts 5–7 of the Stamp Act 1894 commenced 1 July 2001 (2001 SL No. 65)

remaining provisions commenced 1 July 2000 (see s 2(4))

amending legislation—

Financial Administration and Other Legislation Amendment Act 2001 No. 31 ss 1, 48 sch

date of assent 7 June 2001

commenced on date of assent

Revenue and Other Legislation Amendment Act 2010 No. 11 s 1, pt 5

date of assent 26 March 2010

commenced on date of assent

6 List of annotations

Title amd 2010 No. 11 s 76

PART 2—INTERGOVERNMENTAL AGREEMENT

pt hdg om 2010 No. 11 s 77

Intergovernmental agreement

s 4 amd 2001 No. 31 s 48 sch

om 2010 No. 11 s 77

PART 4—AMENDMENT OF FUEL SUBSIDY ACT 1997

pt hdg om R1 (see RA s 7(1)(k))

Act amended in pt 4 and sch 2

s 7 om R1 (see RA s 40)

Omission of preamble

s 8 om R1 (see RA s 40)

Amendment of s 4 (Meaning of “bulk and user”)

s 9 om R1 (see RA s 40)

Omission of s 5 (Meaning of “off-road diesel consumer”)

s 10 om R1 (see RA s 40)

Omission of ch 2 (Off-road diesel consumers)

s 11 om R1 (see RA s 40)

Omission of s 42 (When surcharge must not be recovered)

s 12 om R1 (see RA s 40)

Insertion of new s 43A

s 13 om R1 (see RA s 40)

Amendment of s 46 (Net sales by licensed retailers)

s 14 om R1 (see RA s 40)

Amendment of s 68 (Records of sales to be kept)

s 15 om R1 (see RA s 40)

Replacement of s 69 (Records to be kept by licensed retailers)

s 16 om R1 (see RA s 40)

Omission of s 72 (When surcharge must not be recovered)

s 17 om R1 (see RA s 40)

Amendment of s 76 (Net sales by licensed bulk end users)

s 18 om R1 (see RA s 40)

Amendment of s 82 (Grant of application)

s 19 om R1 (see RA s 40)

Amendment of s 85 (Conditions of licence)

s 20 om R1 (see RA s 40)

Amendment of s 104 (Records of sales to be kept)

s 21 om R1 (see RA s 40)

Omission of s 108 (Implied terms of certain contracts for sale of fuel)

s 22 om R1 (see RA s 40)

Amendment of s 166 (Person incorrectly receiving benefit of subsidy)

s 23 om R1 (see RA s 40)

Omission of s 167A (Person receiving reimbursement for surcharge)

s 24 om R1 (see RA s 40)

Replacement of s 185 (Claims for subsidy)

s 25 om R1 (see RA s 40)

Insertion of new s 195A

s 26 om R1 (see RA s 40)

Omission of ch 8, pt 2 (Off-road diesel consumers)

s 27 om R1 (see RA s 40)

Insertion of a new ch 8, pt 5

s 28 om R1 (see RA s 40)

PART 5—AMENDMENT OF OTHER ACTS

pt hdg om R1 (see RA s 7(1)(k))

Amendment of Acts in sch 3

s 29 om R1 (see RA s 40)

**SCHEDULE—INTERGOVERNMENTAL AGREEMENT ON THE REFORM OF
COMMONWEALTH-STATE FINANCIAL RELATIONS**

sch hdg amd 2001 No. 31 s 48 sch

sch om 2010 No. 11 s 78

**SCHEDULE 2—MINOR AND CONSEQUENTIAL AMENDMENTS OF FUEL
SUBSIDY ACT 1997**

om R1 (see RA s 40)

SCHEDULE 3—AMENDMENT OF ACTS

om R1 (see RA s 40)