

# GST and Related Matters Act 2000

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Queensland

# **GST and Related Matters Act 2000**

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[s 1]

### GST and Related Matters Act 2000

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—

*Commissioner of Taxation* means the person holding office for the time being as Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth). [s 5]

GST has the same meaning as it has in the A New Tax System (Goods and Services Tax) Act 1999 (Cwlth).

GST imposition Acts means the following Commonwealth Acts-

- (a) A New Tax System (Goods and Services Tax Imposition—Customs) Act 1999;
- (b) A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999;
- (c) A New Tax System (Goods and Services Tax Imposition—General) Act 1999.

*State entity* means an entity that is not liable for GST that it would have been liable for if—

- (a) the imposition of that GST were not prevented by section 114 of the Commonwealth Constitution; and
- (b) section 5 of each of the GST imposition Acts had not been enacted.

# Part 3 Payment of GST equivalents by State entities

#### 5 Voluntary GST equivalent payments

A State entity—

- (a) may pay to the Commissioner of Taxation amounts representing amounts that would have been payable for GST if—
  - (i) the imposition of that GST were not prevented by section 114 of the Commonwealth Constitution; and
  - (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.