

CR 2014/6 - Goods and services tax: the GST treatment of fees and charges imposed by NSW Councils in relation to matters involving administration, animals, approvals / permits, health, impounding and pest control

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! This Ruling contains references to provisions of the *A New Tax System (Goods and Services Tax) Regulations 1999*, which have been replaced by the *A New Tax System (Goods and Services Tax) Regulations 2019*. This Ruling continues to have effect in relation to the remade Regulations.

Paragraph 32 of [TR 2006/10](#) provides further guidance on the status and binding effect of public rulings where the law has been repealed and rewritten.


A [comparison table](#) which provides the replacement provisions in the *A New Tax System (Goods and Services Tax) Regulations 2019* for regulations which are referenced in this Ruling is available.



Class Ruling

Goods and services tax: the GST treatment of fees and charges imposed by NSW Councils in relation to matters involving administration, animals, approvals / permits, health, impounding and pest control

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 **This publication provides you with the following level of protection:**

This publication (excluding appendices) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

What this Ruling is about

1. This Ruling sets out the Commissioner's opinion on the way in which the relevant provision(s) identified below apply to the defined class of entities, who take part in the scheme to which this Ruling relates.

Relevant provision(s)

2. The relevant provisions dealt with in this Ruling are:
- Section 9-5 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act);
 - Division 81 of the GST Act;
 - Regulation 81-10.01 of the *A New Tax System (Goods and Services Tax) Regulations 1999* (GST Regulations);
 - Regulation 81-15.01 of the GST Regulations; and
 - Regulation 81-15.02 of the GST Regulations.

Unless otherwise stated, all legislative references in this Ruling are to the GST Act.

Class of entities

3. The class of entities to which this Ruling applies consists of all Councils that are members of the Local Government and Shires Association of New South Wales.
4. Within this Ruling the class of entities is collectively referred to as Council.

Qualifications

5. The Commissioner makes this Ruling based on the precise scheme identified in this Ruling.
6. The class of entities defined in this Ruling may rely on its contents provided the scheme actually carried out is carried out in accordance with the scheme described in paragraphs 9 to 13 of this Ruling.
7. If the scheme actually carried out is materially different from the scheme that is described in this Ruling, then this Ruling:
- has no binding effect on the Commissioner because the scheme entered into is not the scheme on which the Commissioner has ruled; and
 - may be withdrawn or modified.

Date of effect

8. This Ruling applies from 1 July 2013 to all entities within the specified class who entered into the specified scheme during the term of the Ruling. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

Scheme

9. The following description of the scheme is based on information provided by the applicant.

10. The scheme incorporates the supplies made by Council in relation to matters involving administration, animals, approvals / permits, health, impounding and pest control.

11. Council is registered for goods and services tax (GST).

12. By force of section 220 of the *Local Government Act 1993* (LG Act), Council is a body politic of the State of New South Wales (NSW) with perpetual succession and the legal capacity and powers of an individual, both in and outside the State.

13. Council is an Australian government agency that is empowered under the LG Act to:

- provide goods, services and facilities and to carry out activities, appropriate to the current and future needs of local communities and of the wider public
- maintain responsibility for administering the regulatory systems under the LG Act
- manage, improve and develop the resources of their local government areas, and
- Council levies charges for goods and services under various sections of the LG Act and the other NSW statutes.¹ In particular, under section 608 of the LG Act a Council may charge and recover an approved fee for any service it provides.

Ruling

14. This Ruling addresses the GST treatment of supplies made by Council in relation to matters involving administration, animals, approvals / permits, health, impounding and pest control for which particular fees and charges are imposed.

15. When we indicate a fee or charge relates to a taxable supply under section 9-5, we assume all the requirements of section 9-5 have been met and that the supply is not otherwise GST-free or input taxed under other provisions of the GST Act.

16. In this Ruling, if a fee or charge is not consideration for a supply and is not subject to GST by virtue of Division 81, it is referred to as being 'exempt'.

¹ Details of these sections are contained in Appendix 2.

17. The following tables set out the GST treatment:

Administration

Fees and Charges	Description	GST Treatment
Administration or processing fee.		The administration or processing fee has the same GST treatment as the fee or charge to which it relates.
Credit card usage where underlying fee IS a taxable supply (DOES include GST).	Credit cards can be used by customers to pay fees or charges that ARE subject to GST.	Taxable Section 9-5
Credit card usage where underlying fee is not a taxable supply (does NOT include GST).	Credit cards can be used by customers to pay fees or charges that ARE NOT subject to GST.	Exempt The fee or charge has the same GST treatment as the fee or charge to which it relates.
Merchant service fee.	Includes credit card merchant service fees (that is, a percentage added to the final price charged to 'recover' costs of using the merchant). Merchant could be the Council as well, such as where it charges a fee for issuing tickets. Also includes direct debit transaction fee.	The merchant service fee has the same GST treatment as the fee or charge to which it relates.
Unclaimed Money Return Inspection Fee.	Unclaimed Money Return Inspection Fee to recoup time spent on a regulatory activity, that is, identifying unclaimed monies and remitting to the State government consolidated revenue.	Exempt Paragraph 81-15.01(1)(d) of the GST Regulations – Recovery of costs
Urgency fee.	Additional Fee for urgent provision of GST exempt certificates or inspections. Examples include – Section 149 Planning Certificate, Section 149A Building Certificate, Subdivision Certificate, section 735A/section 121ZP EPA Certificate; Section 603 Certificate; urgently inspect an On site Sewerage Management System, including in connection with transfer of ownership; application to occupy and excavate or underbore a roadway/footway; application to occupy a roadway/footway with hoardings; urgency fee for out of hours work permit.	The urgency fee has the same GST treatment as the fee or charge to which it relates.

Animals

Fees and Charges	Description	GST Treatment
Fee for damage caused by stray animal.	Fee for damage associated with animal straying on private or public property.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for Dangerous & Restricted Breed Compliance Certificate.	Includes a fee for certificate of compliance for a dangerous dog enclosure and inspection fee.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Combined release fee and microchipping fee of animal.	A compulsory fee to collect an animal from the pound, therefore a fee for permission to keep an animal.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Animal Microchipping fee.	Microchipping (identifying) of Animal including Holding Facility Animals and general public animals.	Taxable Section 9-5
Animal Establishment Inspection Fee.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Companion animal's registration fee.	Lifetime Registration Fees. Includes entire or desexed dogs and cats. Includes fees for certificates, such as registration certificates, certificate of compliance for dangerous or restricted dogs. Includes fees charged at different rates. Includes registration fees for registered breeders, assistance animals, animals kept for research.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Companion animals – sale of animals.	Sale of Companion Animals, for the sale of any companion animal placed in the Council pound.	Taxable Section 9-5
Sale of Animal-related equipment.	Fee for loan or sale of equipment used for handling animals, such as traps, collars, dangerous dog collars and signage. Could include rental of such equipment, as well, such as rental of an anti-barking collar. Includes cost of Council officer to pick up or service traps.	Taxable Section 9-5
Companion animals – animal care fee.	Animal care charges. Includes fees such as daily pound charge for dogs, feral cats. Animal Care Charges, where an animal is delivered to a duly authorised servant or agent of the Council under Section 65 (1)(b) of the Companion Animals Act 1998, for the maintenance of each companion animal (Dog or Cat)	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
	detained by the Council for each of the second and subsequent days of such detention inclusive of the day upon which the animal is released.	
Fee for veterinary care of impounded animal.	Fee for Council carrying out de-sexing, worming, vaccinations etc. following lawful impound of an animal.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for special purpose animal licence.	Includes fee for a licence to keep 2 or more dogs.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Dog obedience class fees.	Includes puppy program, obedience, puppy clinic, kids and dogs workshop.	Taxable Section 9-5
Sale of non-companion animals.	Sale of non-companion animals. Includes fee for entry of sale and administration fees for letters of enquiry from public.	Taxable Section 9-5

Approvals / Permits

Fees and Charges	Description	GST Treatment
Application fee for activities requiring approval under section 68 of the Local Government Act.	For activities not otherwise specified in a Council's schedule. May also include a renewal fee and fees associated with modifying or amending an application. Includes a wide variety of activities including approvals relating to sewer, water and drainage work. Includes section 68 compliance inspections and plumbing and drainage inspection packages where offered. Also includes fee for modification and/or extension of an approval under section 68.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Administration / processing fee for application to close road or laneway.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Administration / processing fee to open a road or laneway.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Administration / processing fee for a permit for		Exempt Paragraph 81-15.01(1)(f) of

Fees and Charges	Description	GST Treatment
display of merchandise.		the GST Regulations – Regulatory
Administration / processing fee for permit to temporarily occupy footways by hoardings and structures.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Administration / processing fee for permit to carry out activities under section 138 of the Roads Act.		Exempt Subsection 81-10(4) Permission
Administration / processing fee for Applications to open / close a public road reserve.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for advertising signs.	Generally will be an annual approval fee for advertising / advertisement signs including A-frame signs, sandwich board signs, helium or cold-air balloon signs, etcetera, placement on footpath. Includes licence fee.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application to Consume Alcohol in a Public Place.	Alcohol free area exemption permit fee.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee to amend activity approval under section 106 of the Local Government Act.	Application to amend activity approval granted under sections 78-86, 89, 97-99 or 105 of Local Government Act. Includes application for amendment of approvals given under section 68.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee to extend or renew activity approval under section 107 of the Local Government Act.	Application to extend or renew activity approval granted under sections 72, 73, 74, 78, 79, 80, 84, 85, 87, 88, 99 and 105 of Local Government Act	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee or renewal of application to install or operate an amusement device including	Includes an application for a permit to let off fireworks in parks, reserves, etcetera. Includes fees for inspections, assessments, certificates and verification of certificates to operate an amusement	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations –

Fees and Charges	Description	GST Treatment
inspection.	device.	Regulatory
Fee for permit / licence to place an ATM.	Annual licence fee for an automatic teller machine fronting direct on to footpath.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permission fee for stock piling.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application for approval fee for ramp, jetty, pontoon.	Application for approval to construct jetty, pontoon, boat ramp or road ramp on Council waterways, drainage reserve etc.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Car parking fee.	Resident parking permit; disabled drivers parking permit; Includes also business parking permits and business parking replacement permits; car share parking permit and car share replacement parking permits. Also includes a fee for the erection of signs for dedicated parking spaces for doctors. Includes fee for beach parking permits.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Car parking fee.	Car park fee for street parking, Monthly or annual fees, car park facility parking, major event parking etc. Includes fees associated with issue of ticket for parking, electronic parking tags/smart cards etcetera. Vehicle release fee from parking station.	Taxable Section 9-5
Non-resident parking permit fee.	For parking permits issued to non-residents. May include trade vehicle permits, 'all day' permits, business permits whether by day or on annual basis.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Parking meter – fee to cover parking meters for construction, filming or temporary road closure.	Fee for when the road or part of the road will be blocked to normal traffic due to building construction or filming taking place.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Parking meter fee.	Per hour generally. Also includes fees and charges associated with reprogramming of parking meters for time and tariff changes.	Taxable Section 9-5 Paragraph 81-10.01(1)(a) of the GST Regulations – A

Fees and Charges	Description	GST Treatment
		fee for parking a motor vehicle.
Resident Parking Scheme (nominated areas only) permit fee.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Resident Parking Scheme permit replacement fee.	Fee for costs associated with replacing a lost/stolen/damaged permit.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee to Suspend Metered Parking.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Parking meter – fee to move parking meters near construction sites.	Also includes fee for loss of metered parking space associated with new commercial or multi-unit development.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee to operate a public car park.	Operate a public car park – includes base fee per year and fee per car space in addition to base fee.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Annual Inspection fee Per Site, Home or Campsite for Caravan Parks, Mobile Home Parks and Manufactured home estates.	Inspection fee, includes re-inspection fee and inspection of mobile homes or manufactured homes prior to initial occupation.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee to Operate a caravan park or camping ground, manufactured home estate.	Initial approval and inspection, re-inspection charge, existing operation, replacement approval in name of new owner, Also includes fees associated with transfer of the permit / approval / licence to another owner. Also includes fees for certificate of completion for associated structures not including on original certificate of completion. Includes fee for annual or other inspections and application fee for renewal of approval.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Operate a caravan park or camping ground.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Clothing Factory Registration fee.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Clothing Recycling Bins application fee.	May also be called charity clothing bin application. Also includes site or space rental for the bin.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Clothing Factory Inspection fee.	Fee pursuant to the Occupational Health and Safety (Clothing Factory Registration) Regulation 2001 (Repealed with effect from 1-1-2012).	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee for Authorised Contractor Permit.	Fee for application to be included on Council's list of approved contractors who are allowed by Council to perform works roads, kerbs, gutters, public infrastructure, etcetera.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit fee for Temporary Occupation of Council Land.	Fee for permission to temporarily occupy Council land. Could be charged per square meters occupied. Also includes licences to public authorities. Could include fee to access a building site via public land or to erect hoarding, scaffolding on public land in connection with a construction project on private land.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Crop Dusting Permit Fee.	Crop Dusting Permit – Annual Charge.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Application or renewal fee.	Application for Approval of designs, including hold points. To ensure statutory compliance of plans, designs and drawings with prescribed standards, for example, when an applicant supplies sub-standard plans. Council offers to bring the plans up to the required standard for a fee. Council may be the only provider of these services, for example, plans associated with a new driveway crossing involving the creation of plans to show levels, can only be prepared by Council. In some circumstances, the service could have also been provided by a commercial operator.	<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p> <p>If the service can only be provided by an Australian government agency the fee is not the provision of consideration.</p> <p>Where the service can be provided by an entity that is not an Australian government agency, the supply is consideration for a supply under paragraph 81-10.01(1)(h), and the tie-breaker rules would make the supply a taxable supply (if section 9-5 is satisfied).</p>
Construct a temporary enclosure for the purpose of entertainment.		<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>
Direct or procure a theatrical, musical or other entertainment for the public.		<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>

Fees and Charges	Description	GST Treatment
Buskers, musical bands and other entertainer's application fee.	<p>For permission to operate as a busker and also covers the daily fee charged. Includes fee for setting up and/or operating a loud speaker or sound amplifying device.</p> <p>Includes charges to circuses and carnivals; for rights to broadcast radio from Council property. Includes any relevant administration fees charged by Council, on whatever basis calculated (usually based on number of people attending / using the facility) Stall fees for whatever purpose, including food, hire of space for a variety of purposes. Includes food van sites; connections to power or other supplies where charged on a flat basis (that is, not metered/recovery of costs basis). Fee for use of public road for street fairs, commercial exhibitions, stalls etcetera.</p>	<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>
Fee for permit of entry upon Council land.	Where Council charges a fee to access Council property usually to perform technical investigation or other work.	<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>
Factory Registration Fee.	Includes inspection fees.	<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>
Film Rights Fees.	<p>Fee for applications for permission to use Council buildings, location fee. Includes fees for traffic management and traffic management plan/assessments in connection with filming, revisions to applications for filming rights; and any further associated costs. Note: The State Government has implemented new regulations to establish common protocols for the issue of Filming Permits across all Local Government areas in NSW. As a result of these changes, the act of filming does not require approval by Councils, however an Application or renewal fee may be charged. Any additional fees will only be charged on a cost recovery basis. Includes fees charged for amendments / revisions to the original application. Could also include fees charged for permission to take still photography.</p>	<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>
New Year's Eve footage broadcast licence fee.	The City of Sydney charges organisations a fee per second to broadcast the fireworks display put on by Council each New Year's Eve.	<p>Taxable</p> <p>Section 9-5</p>

Fees and Charges	Description	GST Treatment
Application to burn under Protection of Environment (Clean air) Regulation.	Application to burn under Protection of Environment (Clean air) Regulation.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit or application fee for open burning.	Permit for open burning in residential or other areas.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fishing Permit.	Fishing permit for dam fishing.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Commercial Fitness Trainer Permit.	Councils charge fitness trainers a fee to use parks to undertake their training sessions with their clients or fitness groups (where organisers charge a fee for entry). The fees are charged in many different ways, for example, fixed amount per quarter or per annum regardless of the number of clients, per session, per client etcetera.	Taxable Section 9-5 and paragraph 81-10.01(1)(c) of the GST Regulations
Approval to use footway for restaurant purposes.	Approval to use or occupy the footpath, for a fixed duration or for a temporary period, for proposals to use path or footpath areas in Commercial Centres. Application or renewal fee for proposals to use path or footpath areas in for outdoor dining. Fees charging methods include per square metre or per chair per annum. Includes fees associated with notification or advertising footway usage. Also includes combined fee for approval of advertising in conjunction with outdoor dining. Also includes fee for review of determination.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee for nature strip garden.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit to carry out an activity prescribed by the regulations or an activity of a class or description prescribed by the regulations.	A general permit to cover activities prescribed by the Regulations.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
General inspection / service fee.	Includes health and environmental inspections conducted by Environmental Services or other division of Council pursuant to the Local Government Act, the Food Act or other legislation. Includes the recovery of compliance costs under the Protection of the Environment Operations Act. Fees may be charged per hour or per visit. Includes fees charged for reinspections. Includes Registered Premises inspections. Includes fees for inspections of food premises, hairdresser / beauty premises, skin penetration premises, boarding houses and mortuaries	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee to install a domestic oil or solid fuel heating appliance, other than a portable appliance.	Domestic oil or solid fuel heating appliance.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Install a manufactured home, moveable dwelling or associated structure on land.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Operate a manufactured home estate.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application and inspection fees for activities in relation to roads under section 138 of the Roads Act.	Fee for inspections regarding erecting a structure or carrying out a work in, on or over a public road; dig up or disturb the surface of a public road; remove or interfere with a structure, work or tree on a public road; pump water into a public road from any land adjoining the road; connect a road (whether public or private) to a classified road. Includes application fee to erect a public gate. Includes fee to occupy space on a road or laneway to carry out work.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Inspection Fee.	Inspection in relation to section 68, including inspections authorised by the Regulations.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Inspection fee for purposes of stock pile permit.	Inspection fee for purposes of stock pile permit.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for inspection / reinspection of premises subject to microbial control.	Predominantly related to cooling towers. Includes fees charged for water sample collecting and testing for Legionnaire's disease.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Licence Fee / Permission to use copies of Archival Material.	Fee for access to information.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Public Entertainment Licence Fee.	Public Entertainment Licence. Includes annual application fee and annual fee.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Set up, operate or use a loudspeaker or sound amplifying device.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Replacement Membership Card fee (other than library).	Replacement Membership card, other than at the library, where original card is lost or destroyed.	Taxable Section 9-5
For fee or reward, play a musical instrument or sing.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for placement of memorial bench, tree, plaque, etcetera.	May include fee for placing plaque on existing bench.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for motor vehicles on public land.	Includes where Council charges generally an annual fee for vehicles on public land. Includes permit / licence fees for standard, disabled, beach reserves.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Application fee for registration as a hawker or other sales related undertakings.	Includes fees for inspections and reinspections as required by Council for the issuing of such registration. Hawker's licence and fish vendors licence. A hawker and a fish vendor are examples of someone engaging in a trade or business, for which permission is required under section 68 LGA Part D(1). See also section 192 LGA for Councils powers to undertake inspections.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Deliver a public address or hold a religious service or public meeting on Council land.	Includes land that Council manages under a Crown Land Trust.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee to close or transfer Crown Reserve.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for review of a determination made in connection with an application under section 68 of the Local Government Act.	For the review of a determination made by Council in connection with an application for approval of a section 68 activity.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application for approval – road related.	Application fee to engage in road related construction or works including vehicle crossings. Also includes associated inspections. Includes application fee for public gates and grids and motor by-pass (for example, cattle grid & side gate on public road) including advertising. Includes irrigation crossing application.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application for approval to engage in road construction.	Application to install driveway, crossing, driveway pipes. Inspection of driveway, driveway pipes construction. Also includes fee for construction of an approved driveway.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit to conduct a road event.	A roads authority may grant a permit to any person to conduct a road event on a public road.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Fee for oversize vehicle access on local road.	Permit is required by RTA licence.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Road over mass permit.	Fee for permit to drive an over mass vehicle on a public road. Also includes application and processing fees as well as fees for a Higher Mass Limit permit (HML) and B-Double Routes; Includes cost of appeal; includes Class 1 load permit.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Road over mass permit administration fee.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Route Assessment for Restricted Access Vehicles Fee.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit fee for approval to carry out street vending activities under section 139A of the Roads Act.	Consent to the erection of a structure in, on or over a public road and located in a built-up or non-built up area where the structure is used for the purpose of selling any article or service and requires payments in the nature of rent; Includes erection of bollards built to a standard. Fee for street vending activity including sale of fruits and vegetables from barrows on a footpath; sale of newspapers from a stand on a footpath; sale of food, drinks, fruits or vegetables from a stall, a standing vehicle or structure (for example, kiosks) in a pedestrian mall, near a tourist area, sporting venue or the like not being on private land; sale of food or articles from a box, stall or table located on a footpath, including stalls operated by charitable organisations; sale of any goods from a stall, stand, or standing vehicle located in a kerbside lane or on the side of a carriageway; setting up of footway restaurants or take-away facilities for sale or serving of drinks in a pedestrian area; sale of flowers from a box on the side of a carriageway; sale of food, confectionary or other articles from a standing street or mobile vending vehicle on the side of a carriageway. Includes fees for 'A' frame ads and Sandwich Boards. May include a base fee and an additional base fee if a street upgrade is	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
	required and ancillary fees chargeable in connection with stalls, such as power connection fees, cool room shelf, hiring fees for stall structures, temporary food licences for stalls/sites selling food items. Includes licence preparation fee.	
Application fee to close road or laneway.	Application or renewal fee for Council to process road and laneway closure and road leasing applications under the Roads Act 1993 which would result in a private gain to the applicant. Also includes road closure advertisement fees and other associated fees such as legal, survey, administration fees. Also includes inspections where required and Department of Lands fees.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee to close road or laneway.	Application or renewal fee for Council to process laneway closure applications for the Community benefit under the Roads Act 1993.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application Fee for Opening / Closing of Public Road Reserve.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application Fee for Permanent Closure of a Public Road Reserve.	Application Fee for Permanent Closure of a Public Road Reserve. Includes the advertising of the Road Closure.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee to open a road or laneway.	Application to open a road (as in create a new road).	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Consent fee to transfer Crown Road to public road.	Land and Reserve Charge Includes an application fee for Councils Consent to Transfer Crown Road to Council Public Road.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for Application or renewal of application to Temporarily close road.	Road / footpath occupancy. Temporary road closure. Application or renewal fee – Any temporary closure or occupancy of Council Roads requires appropriate application to be made. Could include additional fees relevant to the application, such as advertising fees. Also includes change of date fee.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
State Rail use of local roads.	SRA use of Local Roads during rail closure per day, minimum. Actual cost of damage, if excessive (above average) wear is evident, following wet weather. Includes inspection fee per closure.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Expose or allow to be exposed (whether for sale or otherwise) any article in or on or so as to overhang any part of the road or outside a shop window or doorway abutting the road, or hang an article beneath an awning over the road.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee to distribute promotional material on Council land.	Fee to hand out promotional leaflets, pamphlets, flyers, etcetera. Includes fees associated with using promotional vehicles, signs, or equipment for the purpose of handing out material offering product samples or sampling. Includes a fee for licence to distribute advertising leaflets and fundraising via promotions companies per day. Includes land that Council manages under a Crown Land Trust.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit fee for display of merchandise.	Shopfront display consent. Also includes preparation/administration fees in relation to preparing and/or issuing any such consent/permit. Also includes a fee for review of determination.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit fee for Temporary Occupation of Footways by Hoardings and Structures.	Fee for permission to place hoarding, temporary fencing or temporary facade on a road, footpath or Council land. Temporary shoring of excavations or temporary façade structure. May also include a fee for the continued occupation of an area by a hoarding/structure – e.g. on a daily / weekly / monthly basis. May include occupation of car parking space on side of road. Also includes permission to occupy should part of the footway or roadway be required for stacking materials or spoil, erecting scaffolding, or for any other purpose. Also includes fee for associated waste containers. Also includes rock anchors under road reserve. Includes necessary inspection fees.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Permit fee to carry out activities in relation to roads under section 138 of the Roads Act.	Fee for permit to erect a structure or carry out a work in, on or over a public road; dig up or disturb the surface of a public road; remove or interfere with a structure, work or tree on a public road; pump water into a public road from any land adjoining the road; connect a road (whether public or private) to a classified road. Includes application fee to erect a public gate. Includes fee to occupy space on a road or laneway to carry out work.	Exempt Subsection 81-10(4) Permission
Permission fee to carry out kerb side house numbering service.	Kerb side house numbering, paid by commercial organisations.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit fee for roadside grazing.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Public roads airspace permit incursion fee.	Fee for licence/permit for temporary incursion in the airspace of a public road and/or footpath. Swing or hoist goods across/over any part of a public road by lift, hoist or tackle projecting over footway. Expose or allow to be exposed (for sale or not) any article. Could also include fee for incursion of airspace/slewing over Council property. Also includes permit/licence fee for advertising structures including top hampers, awnings, fin or roof signs, flush/projected wall sign, pole/pylon, moving or flashing sign, advertising panel, etc Includes fee for inspection of the above.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Swing or hoist goods across or over any part of a public road by means of a lift, hoist or tackle projecting over the footway.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for a second or subsequent copy of a permit for the permit holder.	Where Council supplies a second or subsequent copy or reprints the work permit at the request of the permit holder.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Skin Penetration Registration – Annual fee.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Skin Penetration Registration – Annual fee plus inspection fee.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Temporary health approval for hair, skin penetration or beauty premises.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for registration to place a skip bin.	Skip bins in public areas placed by skip bin companies, annual registration fee for those companies.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit fee to hold a special event.	Application fee for an approval to hold a special event on Council land that may or may not include temporary road closure or use of a facility such as a park or reserve. Includes carnivals, sideshows, circuses, etcetera. Includes inspection fees.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee for registration of a public swimming pool or spa.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee to install telecommunications equipment.	Application fee to install telecommunications related equipment on Council's tower. Includes fees for access to Council's generator and administration fees for site management, site setup, site induction and other fees for processing the application. May be installed on Council's land or private land.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Administration / processing fee for Application to install telecommunications equipment.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Fee to engage in a trade or business on Council land.	Includes fees for an approval or consent to place and/or operate market stalls and other similar structures for the purposes of engaging in any business, trade or occupation. Includes fees based on area occupied. Includes consents for placement on roads, footpaths, malls, parks, open space, etcetera. Includes land that Council manages under a Crown Land Trust.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Tree lopping / removal application fee.	Fee paid depends on number of trees; includes extension of time of approved work. Includes applications made under a tree preservation order. Includes costs to appeal a previous Tree Application Decision; Includes tree inspection fee. May include pruning of vegetation to prevent encroachment on public access. May also include cost recovery for works performed by a contractor, plus an administration/processing fee charged by Council. May also include a fee charged by Council for the planting of a replacement tree (that is, where a tree has been removed and a new tree has been planted to replace the removed one). Also includes the fee for the review of a tree preservation order decision. Also includes tree replacement fee and associated administration fee. Includes Tree Identification; includes vegetation clearing; tree preservation order permit to remove trees.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Administration / processing fee for tree lopping / removal application.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Application fee for tree protection order.	Includes inspection and on-site appointment and fee for a review of an application determination. Also includes application fee for bushland preservation order and inspection fees; includes fee for tree preservation order.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit to sell from a standing vehicle including inspection fee.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Place a waste storage container in a public place.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Place a waste storage container in a public place (other than clothing bins).	A person may carry out this activity only with the prior approval of the Council, except in so far as this Act, the regulations or a local policy adopted under Part 3 allows the activity to be carried out without that approval. Including footpath rental fee, where applicable. Includes cigarette butt bins.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Approval fee to transport waste.	Approval to transport dry waste over or under public place.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Place waste in a public place.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for permit to operate a ferry.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for permit to operate a water taxi.	Includes application fee and yearly permit fee.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Wedding Application and Registration fee.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Permit Fee to Operate a Commercial Wharf.	Includes application fee, yearly permit fee.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Work zone fee.	<p>Work Zone is a parking area on the carriageway, adjacent to a construction site for the exclusive use by vehicles engaged in the construction works.</p> <p>Requires appropriate application and fee. Includes occupation fees and may have different rates whether it be parallel parking or angle parking, residential or non-residential, parking meters, etcetera. Fees may be based on meters of frontage. May also include a fee for alteration/reinstatement of signage. May also include additional fees for 'occupation' of a road, such as a roadway occupation fee; Also includes occupation of space by building waste containers. May also include a building indemnity insurance processing fee. Includes access or occupation over open space, Council land reserve etcetera. Includes temporary footpath crossing and fee for pumping concrete over the footway.</p>	<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>
Processing fee for Work zone application.		<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>
Placement Approval fee.		<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>
Fee to place Barricades / Safety Tape on or around Dangerous / Abandoned Articles, Vehicles or Materials on Public Roads or Public Places.		<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>
Saleyard Licence Fee.	<p>One off new agent fee as well as a fee charged per head of livestock. Includes agents licence fees for sale of livestock. Includes fee for auctioneers permit, news agent's licence, licence to feed stock at the DLRM, etcetera.</p>	<p>Exempt</p> <p>Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory</p>

Fees and Charges	Description	GST Treatment
Erection and lowering of street Banners and Flags (per Banner or Flag).	Fee to erect and lower banners and flags. Includes rental and establishment fees and cleaning fees.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for consent to erect a structure on a public road.	Council may grant a permit or consent to erect a structure or carry out work in, on or over a public road. Under section 139A of the Roads Act, Council may impose conditions on the consent such as permitting the use of the structure for the purpose of selling any article or service and requiring payments in the nature of rent. Includes consents to erect bus shelters, bollards or other structures in, on or over a public road. The fee may be a flat fee or it may be calculated over time or per advertising panel on the structure or by other means.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fees for transporting extracted resources on Council's roads.	Council may charge a fee for the transport on Council's roads of resources that have been extracted from the land. Resources may include gravel, river stones, rock, etcetera. The fees could be based upon weight, size or estimated value of the resources being transported. Council may require a development application be lodged regarding the extraction of the resources and a condition of consent may be a requirement that the applicant pay to Council certain fees to transport the resources using Council's roads. The fees are charged to compensate Council for wear, tear and damage to its roads. The resources may be located on Council land or on private land.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Ex-gratia payments made by an airport to Council in lieu of rates.	Where the Commonwealth owns land on which an airport is situated, Council may levy a voluntary charge on the owner of the airport in lieu of local government rates as the property is non-rateable land. The airport owner will generally be obliged to pay the rate equivalent to Council by virtue of a clause in a lease agreement between the Commonwealth and the airport owner. The Commonwealth (as the lessor) requires the owner of the airport (as the lessee) to pay this rate equivalent to Council in furtherance of the Commonwealth's obligations under the Competitive Neutrality National Policy Statement.	Out of scope The requirements of section 9-5 are not met because there is no supply being made for which the payments are consideration.
Annual fire safety statement – inspection fee.	Inspection(s) to ensure building is fire safe, performed by a 'properly qualified person' – Reg 175 EPA Regulation 2000, who may be a Council officer or may be performed by non-government agencies. Includes inspections associated with	Taxable Section 9-5 and paragraph 81-10.01(1)(h) of the GST

Fees and Charges	Description	GST Treatment
	supplementary fire safety statements (Reg 178 EPA Regulations).	Regulations
Fee for fire safety inspections related to issue of construction and occupation certificates.	Fire safety inspections during the building and development process and prior to the issue of a construction certificate and a final occupation certificate. Inspections may be supplied by Council or by non-government agencies.	Taxable Section 9-5 and paragraph 81-10.01(1)(h) of the GST Regulations
Fire safety audit – inspection fee.	Inspection of buildings thought by Council to be at risk for fire safety issues by authorised fire-safety officers. Inspections may be supplied by Council or by non-government agencies.	Taxable Section 9-5 and paragraph 81-10.01(1)(h) of the GST Regulations
Fee for Clean-up by a public authority under the Protection of the Environment Operations Act 1997 (POEO Act).	Under section 92(2) of the POEO Act, if a public authority reasonably suspects that a pollution incident has occurred or is occurring, the public authority may take such clean-up action as it considers necessary. Under paragraph 104(2)(b) of the POEO Act, a public authority that takes clean-up action under section 92 may, by notice in writing, require the person who is reasonably suspected by the authority of having caused the pollution incident to pay all or any reasonable costs and expenses incurred by it in connection with the clean-up action. These costs may include labour costs, equipment hire costs and the cost of hiring external contractors to carry out the clean-up, etcetera.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Noise control monitoring-Noise reading fee, inspection and report fee.	May also be called a noise reading fee and/or report; may be charged per inspection or call out. Includes the fee for issuance of a report following the inspection or reading. This fee is charged under section 608 of the Local Government Act 1993 as an inspection of premises by Council in the exercise of its functions as a regulatory authority under the Protection of the Environment Operations Act 1997.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for a Certificate of Compliance under Section 22D of the Swimming Pools Act.	Fee for the issue of a certificate of compliance under section 22D of the Swimming Pools Act including inspection fees and fees related to the registration of the certificate with the Division of Local Government.	Taxable Section 9-5 and paragraph 81-10.01(1)(h) of the GST Regulations
Fee for subdivision engineering construction certificate.	When a subdivision is being constructed, it is necessary to construct water and sewer mains and new roads within the subdivision. After the subdivision is complete, Council will take ownership of those roads, water and sewer mains, and other infrastructure assets. In order to ensure that those assets are constructed	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
	in accordance with Council's design specifications, Council will inspect the relevant plans and designs prior to construction. During construction, Council may supervise and inspect the assets. When construction is complete and the time comes for Council to take ownership of the assets, Council will perform final inspections and, if everything is in order, will issue an Engineering Construction Certificate to the developer formalising Council's approval of the design and construction and finally taking ownership of the assets. This fee item includes design and plan assessments and inspection fees in addition to the fee for the actual engineering certificate.	

Health

Fees and Charges	Description	GST Treatment
Registration of Animal Breeder.	Fees charged to animal breeders for registration of the establishment.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Beauty premises (no skin penetration) inspection/reinspection fee.	Inspection/reinspection fee for beauty premises/clinics, hairdressers, barbers – where no skin penetrating procedures are performed. Includes fee for pre-purchase inspection of beauty premises (no skin penetration) and fee for written inspection report if one is requested.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Beauty premises registration – no skin penetration.	Registration fee for beauty premises/clinics, hairdressers, barbers – where no skin penetrating procedures are performed.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Boarding house/lodge inspection / reinspection fee.	Inspection fee for boarding house, lodge, and place of shared accommodation.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Boarding house/lodge registration fee.	Registration fee for boarding house, lodge, and place of shared accommodation.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Inspection fee for massage / wellness clinic or brothel.	Inspection/reinspection fee for massage clinic/parlour, wellness clinic/centre and brothels.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Registration fee for massage / wellness clinic or brothel.	Registration fee for massage clinic/parlour, wellness clinic/centre and brothels.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for Registration of premises subject to microbial control.	Includes costs of inspection and registration fees for other regulated systems, such as warm water systems, cooling towers, water cooling systems etcetera.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Additional food premises inspection fee.	Inspection Fee – Fee for additional inspections or re-inspections, does not include the inspection within the Annual Administration Fee or the inspection included in the Fee for issuing of an Improvement Notice. May include market stalls.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
General food premises inspection fee.	Where inspection fee is charged separately from an annual (or otherwise) permit or administration fee. Includes one or more inspections per financial year. Includes high, medium and low risk. Businesses may include food shops, ice vans, food vehicles, day stalls, market stalls. Includes fees charged for costs ancillary to inspection, such as travelling costs. Includes fee for a final inspection of food premises prior to issue of Occupation Certificate. Special advisory inspections.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
General food premises permit fee under section 139B of the Food Act.	Registration fee and annual (per financial year) Administration fee on food businesses. May include an inspection per financial year. Includes high, medium and low risk. Businesses may include food shops, ice vans, food vehicles, day stalls, market stalls, mobile food vendors, temporary food stores, low/medium/high risk premises, etc. Fee may be charged by the number of food handlers.	Exempt Subsection 81-10(4) Permission
Fee for additional inspection or reinspection of food, beauty or skin penetration premises.	Fee for inspection, additional inspection or reinspection of beauty, food or skin penetration premises after complaint or rectification. Includes fee for pre-purchase inspection of food or skin penetration premises and fee for a written inspection report where one is requested.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Mortuary and Undertaker Approval – Annual fee.	Includes fees charged for any inspections of premises.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Mortuary and Undertaker Approval fee.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Impounding

Fees and Charges	Description	GST Treatment
Impounding fees – release fee.	Impounding release fee. Includes fees for paperwork / administration. Release Fee, for the release of a dog or cat seized and delivered to a servant or agent of the Council includes horses, sheep, goats, bulls and stallions inclusive of first day of animal care. Includes release fees for subsequent offences.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Impounding fees for animals.	Fee charged for impounding animals, large, for example, horse, cow and small e.g. sheep, goat. Includes fee for animal assessment, transport; includes administration fees, advertisements, notice served by post, by messenger, impounding notice to owner etcetera. Also includes fee for special pound opening and impounding register key. Includes fee for brand registration and fee for inspection of brand registration book by the public.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Impounding fees – Imposed by the Court	Fees paid to Council on the order of a court that convicted an animal owner in circumstances where the animal trespasses on private property.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Impounding fees – private impounding.	Private impounding fees, voluntarily surrendered. Includes fees charged for disposal and identification of a dog, euthanasia and disposal of a dog or other animal.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Impounding fee – shopping trolleys, clothing bins, signs etcetera.	Impounding fee, release fee, removal fee, holding fee, storage fee, conveyance to pound/storage facility fee, ancillary fees, search fees. For items such as shopping trolleys, bread crates, milk crates, clothing recycling bins, signs, advertising signs, banners, corflute signs etcetera. Also includes fees charged for serving related notices. Sandwich board sign, mobile merchandising displays. Corflute signs – signs made of corrugated plastic used for many temporary advertising, for example, estate agents etcetera.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Fee for Removal of Unauthorised Temporary Signs and Billposters.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Impounding – driver contract fee.	Fee paid by Council to contract driver to collect stray animal.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Recovery of costs for matters such as transport fees to pound, veterinary care costs etcetera.	Removal of dead dogs, cats from Council property or roads. Costs of Council officer or employee visiting the home regarding a cat or a dog.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Impounding fee – Ranger fees.	May be an hourly rate per ranger.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Impounding fee – sustenance and care of animals.	Sustenance and care charges; daily board fees.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Sale of impounded vehicle.	Fee collected from sale of impounded vehicle.	Taxable Section 9-5
Impounding fee – backpacker vehicles.	Towing fee for backpacker vehicles.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Fees and Charges	Description	GST Treatment
Impounding fee – vehicles.	Vehicle Impounding Release Fees, abandoned vehicle removal and serving notice fees, towing fees for vehicles.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Storage fee – impounded vehicles.	May also include 'storage related' fees, such as fees imposed for the destruction of a vehicle no longer required to be stored; abandoned vehicles.	Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory
Impounding fee – watercraft.		Exempt Paragraph 81-15.01(1)(f) of the GST Regulations – Regulatory

Pest Control

Fees and Charges	Description	GST Treatment
Pest control service fees when carried out as a service at the request of a ratepayer.	May cover treating a tree for Elm Leaf Beetles.	Taxable Section 9-5

Commissioner of Taxation

22 January 2014

Appendix 1 – Explanation

ⓘ *This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

Taxable supply

18. Subsection 7-1(1) provides that GST is payable on taxable supplies. As such, Council is liable to pay the GST payable on any taxable supply it makes. Section 9-5 states:

9-5 Taxable supplies

You make a **taxable supply** if:

- (a) you make the supply for *consideration;
- (b) the supply is made in the course or furtherance of an *enterprise that you carry on;
- (c) the supply is *connected with Australia; and
- (d) you are *registered, or *required to be registered.

However, the supply is not a *taxable supply to the extent that it is *GST-free or *input taxed.

(* Asterisked terms are defined in the Dictionary in section 195-1)

19. As Council is registered for GST and makes supplies in carrying on its enterprise in Australia, the issue that arises under section 9-5 is whether such supplies are supplies for consideration.

20. Section 9-39 provides special rules in relation to making taxable supplies. In particular, item 8 in the table in section 9-39 provides that where there is a payment of taxes, fees and charges the special rules in Division 81 may apply.

Division 81

Australian tax

21. Section 81-5 considers the effect of the payment of a tax. It states:

81-5 Effect of payment of tax

Australian tax not consideration

- (1) A payment, or the discharging of a liability to make a payment, is not the provision of *consideration to the extent the payment is an *Australian tax.

Regulations may provide for exceptions

- (2) However, a payment you make, or a discharging of your liability to make a payment, is treated as the provision of *consideration to the extent the payment is an *Australian tax that is, or is of a kind, prescribed by the regulations.

- (3) For the purposes of subsection (2), the *consideration is taken to be provided to the entity to which the tax is payable, for a supply that the entity makes to you.
22. The term 'Australian tax' is defined in section 195-1 as:
Australian tax means a tax (however described) imposed under an *Australian law.
23. 'Tax' is not defined in the GST Act. However, the following is the usual description of a tax, as cited in the High Court case of *Roy Morgan Research Pty Ltd v. CMR of Taxation* [2011] HCA 35 (Roy Morgan), as per Latham CJ in *Matthews v. Chicory Marketing Board (Vict)* (1938) 60 CLR 263.
.....a compulsory exaction of money by a public authority for public purposes, enforceable by law, and is not a payment for services rendered ...
24. The above description includes the words 'not a payment for services rendered'. It was discussed in *Air Caledonie International v. Commonwealth* (1988) 165 CLR 462 that in order to be classified as a fee for service rather than a tax, the fee or charge must be exacted for particular identified services provided or rendered individually to, or at the request or direction of, the particular person required to make the payment.
25. We consider that none of the payments or the discharging of a liability to make such payments as detailed in the table on pages 4 to 36 of this Ruling is a tax.

Australian fees and charges

26. Sections 81-10 and 81-15 consider the effect of the payment of certain fees and charges and state:

81-10 Effect of payment of certain fees and charges

Certain fees and charges not consideration

- (1) A payment, or the discharging of a liability to make a payment, is not the provision of *consideration to the extent the payment is an *Australian fee or charge that is of a kind covered by subsection (4) or (5).

Prescribed fees and charges treated as consideration

- (2) However, a payment you make, or a discharging of your liability to make a payment, is treated as the provision of consideration to the extent the payment is an *Australian fee or charge that is, or is of a kind, prescribed by the regulations.
- (3) For the purposes of subsection (2), the consideration is taken to be provided to the entity to which the fee or charge is payable, for a supply that the entity makes to you.

Fees or charges paid for permissions etcetera.

- (4) This subsection covers a fee or charge if the fee or charge:
- (a) relates to; or
 - (b) relates to an application for;
- the provision, retention, or amendment, under an *Australian law, of a permission, exemption, authority or licence (however described).

Fees or charges relating to information and record-keeping etcetera.

- (5) This subsection covers a fee or charge paid to an *Australian government agency if the fee or charge relates to the agency doing any of the following:
- (a) recording information;
 - (b) copying information;
 - (c) modifying information;
 - (d) allowing access to information;
 - (e) receiving information;
 - (f) processing information;
 - (g) searching for information.

81-15 Other fees and charges that do not constitute consideration

The regulations may provide that the payment of a prescribed *Australian fee or charge, or of an Australian fee or charge of a prescribed kind, or the discharging of a liability to make such a payment, is not the provision of *consideration.

27. The term 'Australian fee or charge' is defined in section 195-1 as:

Australian fee or charge means a fee or charge (however described), other than an Australian tax, imposed under an *Australian law and payable to an *Australian government agency.

Australian law

28. The term 'Australian law' is defined in section 995-1 of the *Income Tax Assessment Act 1997* (ITAA 1997) and relevantly includes a State law.

29. An Australian law includes Acts and law making powers which are delegated by parliaments, such as regulations, by-laws, proclamations and orders made under Acts.

Australian government agency

30. The term 'Australian government agency' is defined in section 995-1 of the ITAA 1997 and means:

- the Commonwealth, a State or Territory; or
- an authority of the Commonwealth or of a State or a Territory.

For the purposes of this Ruling it is accepted that Council comes within the definition of Australian government agency.

GST Regulations

31. Division 81 gives effect to the principles contained in the *Intergovernmental Agreement on Federal Financial Relations* (IGA). Payments of taxes are exempt from the GST. Payments of fees and charges generally constitute consideration and if the requirements of section 9-5 of are satisfied, the payment will be for a taxable supply. Some supplies are excluded and will be exempt.

32. The GST Act provides for regulations to prescribe payments that constitute consideration for a supply and, conversely, prescribe payments that are otherwise taxable as being a fee or charge that does not constitute consideration.

Australian fees and charges that do not constitute consideration

33. Regulation 81-15.01 of the GST Regulations sets out those fees and charges that are prescribed for section 81-15 and which do not constitute consideration.

Australian fees and charges that constitute consideration

34. Regulation 81-10.01 of the GST Regulations sets out Australian fees and charges that are prescribed fees and charges treated as consideration for subsection 81-10(2).

Australian fees and charges covered by both regulations 81-10.01 and 81-15.01 of the GST Regulations

35. Regulation 81-15.02 of the GST Regulations deals with how fees and charges are treated if they are covered by both regulations 81-10.01 and 81-15.01 and states:

- (1) The payment of a fee or charge covered by both paragraph 81-10.01(1)(g) and regulation 81-15.01, or the discharge of a liability to pay the fee or charge, is not to be treated as the provision of consideration.

- (2) The payment of a fee or charge covered by both paragraph 81-10.01(a), (b), (c), (d), (e), (f) or (h) and regulation 81-15.01, or the discharge of a liability to pay the fee or charge, is to be treated as the provision of consideration.
- (3) However, payment of a fee or charge covered by both regulations 81-10.01 and 81-15.01, or the discharge of a liability to pay the fee or charge, is not to be treated as the provision of consideration if the fee or charge:
 - (a) is specified in the *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)*, as in force immediately before the commencement of Schedule 4 to the *Tax Laws Amendment (2011 Measures No. 2) Act 2011*, and
 - (b) was imposed before 1 July 2013.

Administration, animals, approvals / permits, health, impounding and pest control

36. The following comments and explanation refer to particular groups of fees and charges in the tables on pages 4 to 36 of this Ruling.

Administration

37. Other relevant ATO guidance in relation to the GST treatment of a credit card surcharge is provided at Issue 15.1 of the *Financial services – questions and answers* issues register and are available on the ATO website.

Animals, approvals / permits, health, impounding and pest control

38. Generally, payments of these fees and charges are exempt from GST as the GST Act provides for regulations to prescribe certain payments that are treated as not constituting consideration for a supply.

39. However, if a payment is not exempt, it will be consideration for a taxable supply and subject to GST if the requirements of section 9-5 are satisfied, unless the supply is GST-free or input taxed.

Appendix 2 – Legislative references

❶ *This Appendix sets out the NSW Acts and Regulations considered in preparing the ruling. It does not form part of the binding public ruling.*

40. The following NSW Act and Regulation were considered in preparing this Ruling:

- *Local Government Act 1993*; and
- *Local Government (General) Regulation 2005*.

41. Sections 220 and 608 of the *Local Government Act 1993* state:

220 Legal status of a Council

- (1) A Council is a body politic of the State with perpetual succession and the legal capacity and powers of an individual, both in and outside the State.
- (2) A Council is not a body corporate (including a corporation).
- (3) A Council does not have the status, privileges and immunities of the Crown (including the State and the Government of the State).
- (4) A law of the State applies to and in respect of a Council in the same way as it applies to and in respect of a body corporate (including a corporation).

608 Council fees for services

- (1) A Council may charge and recover an approved fee for any service it provides, other than a service provided, or proposed to be provided, on an annual basis for which it is authorised or required to make an annual charge under section 496 or 501.
- (2) The services for which an approved fee may be charged include the following services provided under this Act or any other Act or the regulations by the Council:
 - supplying a service, product or commodity
 - giving information
 - providing a service in connection with the exercise of the Council's regulatory functions-including receiving an application for approval, granting an approval, making an inspection and issuing a certificate
 - allowing admission to any building or enclosure.
- (3) In particular, a Council may charge an approved fee for inspecting premises that are reasonably required to be inspected in the exercise of the Council's functions, whether or not the inspection is requested or agreed to by the owner or occupier of the premises.

- (4) However, a Council may not charge an approved fee for the inspection of premises that are not used for a commercial activity, except where it is necessary to inspect the premises in connection with an application for an approval concerning the premises or in connection with any inspection that is reasonably necessary to determine if an approval has been complied with.
- (5) If inspections of premises are reasonably necessary to determine if an approval has been complied with:
 - (a) an approved fee may be charged for such an inspection only if the charging of the fee has been included as a condition of the approval, and
 - (b) an approved fee may not be charged for such an inspection before the approval is granted, and
 - (c) an approved fee may not be charged for the inspection of any thing for which the Council relies on a certificate under section 93 that the thing has been done in compliance with the approval.
- (6) An approved fee charged for inspecting premises must be repaid to the person who paid it if the inspection is not carried out.
- (7) An approved fee charged in connection with a service provided at an airport established and maintained by the Council may be recovered from the holder of the certificate of registration issued under the *Civil Aviation Regulations* of the Commonwealth for the aircraft in respect of which the service was provided. This subsection applies whether or not the holder is the person to whom the service is actually provided.

Appendix 3 – Detailed contents list

42. The following is a detailed contents list for this Ruling:

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References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

TR 2006/10

Subject references:

- goods and services tax
- government entities
- government related entities
- GST consideration
- GST regulations
- local government

Legislative references:

- ANTS(GST)A 1999 7-1(1)
- ANTS(GST)A 1999 Div 9
- ANTS(GST)A 1999 9-5
- ANTS(GST)A 1999 9-15
- ANTS(GST)A 1999 9-39
- ANTS(GST)A 1999 Div 81
- ANTS(GST)A 1999 81-5
- ANTS(GST)A 1999 81-10
- ANTS(GST)A 1999 81-10(2)
- ANTS(GST)A 1999 81-10(4)
- ANTS(GST)A 1999 81-15
- ANTS(GST)A 1999 195-1
- ANTS(GST)R 1999 81-10.01
- ANTS(GST)R 1999 81-10.01(1)(a)
- ANTS(GST)R 1999 81-10.01(1)(c)
- ANTS(GST)R 1999 81-10.01(1)(h)
- ANTS(GST)R 1999 81-15.01
- ANTS(GST)R 1999 81-15.01(1)(d)
- ANTS(GST)R 1999 81-15.01(1)(f)
- ANTS(GST)R 1999 81-15.02
- ITAA 1997 995-1
- Local Government Act 1993 (NSW)

- Local Government Act 1993 220
- Local Government Act 1993 608
- Local Government (General) Regulation (2005) (NSW)
- Copyright Act 1968

Case references:

- Air Caledonie International v. Commonwealth (1988) 165 CLR 462
- Matthews v. Chicory Marketing Board (Vict) (1938) 60 CLR 263
- Roy Morgan Research Pty Ltd v. Federal Commissioner of Taxation (2011) 244 CLR 97; [2011] HCA 35; 2011 ATC 20-282; (2011) 80 ATR 1

Other references:

- ANTS (GST) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)
- Explanatory Statement to the ANTS (GST) Amendment Regulation 2012 (No. 1)
- Explanatory Statement to the ANTS (GST) Amendment Regulation 2012 (No. 2)
- Intergovernmental Agreement on Federal Financial Relations
- Schedule 4 of the Tax Laws Amendment (2011 Measures No. 2) Act 2011

ATO references

NO:	1-3VCVIA1
ISSN:	1445-2014
ATOlaw topic:	Goods and Services Tax ~ Government ~ taxes, fees and charges

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