# Indirect Tax Laws Amendment (Assessment) Act 2012

# No. 39, 2012

## An Act to amend the law relating to indirect taxation, and for related purposes

Note: An electronic version of this Act is available in ComLaw (http://www.comlaw.gov.au/)

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# Indirect Tax Laws Amendment (Assessment) Act 2012

**No. 39, 2012**

## An Act to amend the law relating to indirect taxation, and for related purposes

[*Assented to 15 April 2012*]

The Parliament of Australia enacts:

### 1 Short title

This Act may be cited as the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

## 2 Commencement

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| **Commencement information** | | |
|---|---|---|
| **Column 1** | **Column 2** | **Column 3** |
| **Provision(s)** | **Commencement** | **Date/Details** |
| 1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table | The day this Act receives the Royal Assent. | 15 April 2012 |
| 2. Schedule 1, Part 1 | 1 July 2012. | 1 July 2012 |
| 3. Schedule 1, Part 2 | 1 January 2017. | 1 January 2017 |
| 4. Schedule 1, items 265 to 268 | Immediately after the commencement of section 2 of the *Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012*. | 29 March 2012 |
| 5. Schedule 1, items 269 and 270 | Immediately after the time specified in the *Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012* for the commencement of Part 2 of Schedule 2 to that Act.<br>However, the provision(s) do not commence at all if this Act receives the Royal Assent before 1 July 2012. | Do not commence |
| 6. Schedule 1, item 271 | Immediately after the commencement of section 2 of the *Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012*. | 29 March 2012 |
| 7. Schedules 2 and 3 | 1 July 2012. | 1 July 2012 |
| 8. Schedule 4 | The earlier of:<br>(a) the day this Act received the Royal Assent; and | 15 April 2012 |

| Commencement information | | |
|---|---|---|
| **Column 1** | **Column 2** | **Column 3** |
| **Provision(s)** | **Commencement** | **Date/Details** |
| | (b) 1 July 2012. | |

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

(2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

## 3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

# Schedule 1—Assessment of amounts under indirect tax laws

## Part 1—Amendments commencing on 1 July 2012

### Division 1—Main amendments

### *Taxation Administration Act 1953*

#### 1 Before Part 4-15 in Schedule 1

Insert:

## Part 4-1—Returns and assessments

### Division 155—Assessments

#### Table of Subdivisions

Guide to Division 155
155-A Making assessments
155-B Amending assessments
155-C Validity and review of assessments
155-D Miscellaneous

### Guide to Division 155

#### 155-1 What this Division is about

This Division contains rules relating to assessments.

The rules in this Division deal with the following:

(a) how assessments are made or amended and their effect;

(b) review of assessments.

## Subdivision 155-A—Making assessments

### Table of sections

155-5 Commissioner may make assessment
155-10 Commissioner must give notice of assessment
155-15 Self-assessment
155-20 Assessment of indirect tax on importations and customs dealing
155-25 Special assessment
155-30 Delays in making assessments

### 155-5 Commissioner may make assessment

(1) The Commissioner may at any time make an assessment of an *assessable amount (including an assessment that the amount is nil).

Note 1: For amendment of assessments, see Subdivision 155-B.

Note 2: An assessment can be reviewed: see Subdivision 155-C.

(2) Each of the following is an ***assessable amount***:

(a) a *net amount;

(b) a *net fuel amount;

(c) an amount of *indirect tax not included in an amount covered by another paragraph of this subsection;

(d) a credit under an *indirect tax law not included in an amount covered by another paragraph of this subsection.

### 155-10 Commissioner must give notice of assessment

(1) The Commissioner must give you notice of an assessment of an *assessable amount of yours as soon as practicable after the assessment is made.

Note: This section also applies to an amended assessment: see section 155-80.

(2) The Commissioner may give you the notice electronically if you are required to lodge, or have lodged, the return (if any) that relates to the *assessable amount electronically.

## 155-15 Self-assessment

(1) The Commissioner is treated as having made an assessment under section 155-5 of an *assessable amount mentioned in an item of the following table, if the document mentioned in the item is given to the recipient mentioned in the item:

**Self-assessed amounts**

| Item | Column 1<br>Assessable amount | Column 2<br>Recipient | Column 3<br>Document |
|---|---|---|---|
| 1 | your *net amount for a *tax period | the Commissioner | your *GST return for the tax period |
| 2 | your *net fuel amount for a *tax period | the Commissioner | your *fuel tax return for the tax period |
| 3 | the *GST payable by you on a *taxable importation | Customs | return given under paragraph 69(5)(c) or 70(7)(a) of the *Customs Act 1901* in relation to the importation |

(2) The assessment is treated as having been made on the day the document is given to the recipient mentioned in column 2.

(3) The amount assessed is:
  (a) if the document is required to state the *assessable amount—the amount (including a nil amount) stated; or
  (b) otherwise—the amount (including a nil amount) worked out in accordance with the information stated in the document.

(4) The document is treated as being a notice of the assessment:
  (a) signed by the Commissioner; and
  (b) given to you under section 155-10 on the day the document is given to the recipient.

(5) This section does not apply to an *assessable amount if the Commissioner has already assessed the assessable amount on or before the day mentioned in paragraph (4)(b).

## 155-20 Assessment of indirect tax on importations and customs dealing

(1) The Commissioner is treated as having made an assessment under section 155-5 of the *GST, *luxury car tax or *wine tax (whichever is applicable) payable by you on a *taxable importation, *taxable importation of a luxury car or *customs dealing, if:

(a) the document mentioned in column 1 of an item of the following table is communicated to Customs in respect of the importation or dealing; and

(b) Customs gives the document mentioned in column 2 of the item to an entity in respect of the importation or dealing.

**Customs documents**

| Item | Column 1<br>Document communicated to Customs | Column 2<br>Document given to an entity |
|---|---|---|
| 1 | an *import declaration | an *import declaration advice |
| 2 | a self-assessed clearance declaration (within the meaning of the *Customs Act 1901*) | a *self-assessed clearance declaration advice |

(2) The assessment is treated as having been made on the day Customs gives the document mentioned in paragraph (1)(b) to the entity.

(3) The amount assessed is the amount (including a nil amount) worked out in accordance with the information stated in the 2 documents.

(4) The 2 documents are treated as together being a notice of the assessment:

(a) signed by the Commissioner; and

(b) given to you under section 155-10 on the day Customs gives the document mentioned in paragraph (1)(b) of this section to the entity.

(5) This section does not apply if the Commissioner has already assessed the *GST, *luxury car tax or *wine tax on or before the day mentioned in paragraph (4)(b).

### 155-25 Special assessment

For the purposes of making, under section 155-5, an assessment of an *assessable amount that relates to a period (e.g. a tax period), the Commissioner may treat part of the period as being the whole period.

### 155-30 Delays in making assessments

(1) You may give the Commissioner a written notice requiring the Commissioner to make an assessment of an *assessable amount of yours, if, 6 months after the day on which the relevant return (if any) for the assessable amount is given to the Commissioner, the Commissioner has not given to you notice of an assessment of the assessable amount under section 155-10.

(2) You may object, in the manner set out in Part IVC of this Act, against the Commissioner's failure to make the assessment if the Commissioner does not make the assessment within 30 days after the day the notice is given under subsection (1).

## Subdivision 155-B—Amending assessments

## Table of sections

**When Commissioner may amend assessments**

155-35 Amendment during period of review
155-40 Amendment during period of review—certain applications taken to be notices
155-45 Amendment on application
155-50 Amendment to give effect to private ruling
155-55 Amendment to give effect to certain anti-avoidance declarations
155-60 Amendment because of review, objection or fraud

**Special rules about amending amended assessments**

155-65 Amending amended assessments
155-70 Refreshed period of review

**General rules**

155-75 Refunds of amounts overpaid
155-80 Amended assessments are assessments

## When Commissioner may amend assessments

### 155-35 Amendment during period of review

*Amendment*

(1) The Commissioner may amend an assessment of an *assessable amount within the *period of review for the assessment.

Note 1: An amendment of an assessment can be reviewed: see Subdivision 155-C.

Note 2: This section also applies to amended assessments: see section 155-80. However, there are limits on how amended assessments can be amended: see sections 155-65 and 155-70.

*Meaning of **period of review***

(2) The ***period of review***, for an assessment of an *assessable amount of yours, is:

(a) the period:

(i) starting on the day on which the Commissioner first gives notice of the assessment to you under section 155-10; and

(ii) ending on the last day of the period of 4 years starting the day after that day; or

(b) if the period of review is extended under subsection (3) or (4) of this section—the period as so extended.

*Extensions*

(3) The Federal Court of Australia may order an extension of the *period of review for an assessment of an *assessable amount of yours for a specified period, if:

(a) the Commissioner has started to examine your affairs in relation to the assessment; and

(b) the Commissioner has not completed the examination within the period of review for the assessment; and

(c) the Commissioner, during the period of review, applies to the Federal Court of Australia for an order extending the period; and

(d) the Court is satisfied that it was not reasonably practicable, or it was inappropriate, for the Commissioner to complete the examination within the period of review, because of:
  (i) any action taken by you; or
  (ii) any failure by you to take action that it would have been reasonable for you to take.

(4) You may, by written notice given to the Commissioner, consent to the extension of the *period of review for an assessment of an *assessable amount of yours for a specified period, if:
  (a) the Commissioner has started to examine your affairs in relation to the assessment; and
  (b) the Commissioner has not completed the examination within the period of review for the assessment; and
  (c) the Commissioner, during the period of review, requests you to consent to extending the period of review.

(5) An order may be made under subsection (3), or consent given under subsection (4), in relation to an assessment of an *assessable amount more than once.

## 155-40 Amendment during period of review—certain applications taken to be notices

(1) An application made by you for an amendment of an assessment of an *assessable amount of yours is treated as being a notice of the amended assessment given to you by the Commissioner under section 155-10, if:
  (a) the application is in the *approved form; and
  (b) the Commissioner makes the amendment:
    (i) to give effect to the decision on the application; and
    (ii) during the *period of review for the assessment; and
  (c) the amendment the Commissioner makes is the entire amendment for which you applied, and nothing else.

(2) The notice is treated as having been given to you on whichever of the following is applicable:
  (a) the first day the Commissioner adjusts the balance of an *RBA of yours as a result of the amendment;
  (b) the day Customs gives an *import declaration advice, or a *self-assessed clearance declaration advice, to an entity in

respect of the relevant *taxable importation, *taxable importation of a luxury car or *customs dealing as a result of the amendment.

### 155-45 Amendment on application

The Commissioner may amend an assessment of an *assessable amount of yours at any time, if you apply for an amendment in the *approved form during the *period of review for the assessment. The Commissioner may amend the assessment to give effect to his or her decision on the application.

Note: The Commissioner must give you notice of the amended assessment under section 155-10: see section 155-80.

### 155-50 Amendment to give effect to private ruling

The Commissioner may amend an assessment of an *assessable amount of yours at any time, if:

(a) you apply for a *private ruling during the *period of review for the assessment; and

(b) the Commissioner makes a private ruling because of the application.

The Commissioner may amend the assessment to give effect to the ruling.

### 155-55 Amendment to give effect to certain anti-avoidance declarations

The Commissioner may amend an assessment of an *assessable amount at any time, if:

(a) the Commissioner makes a declaration under subsection 165-45(3) of the *GST Act (about compensating adjustments for anti-avoidance declarations); or

(b) the Commissioner makes a declaration under subsection 75-45(3) of the *Fuel Tax Act 2006* (about compensating adjustments for anti-avoidance declarations).

The Commissioner may amend the assessment to give effect to the declaration.

### 155-60 Amendment because of review, objection or fraud

Despite anything in this Subdivision, the Commissioner may amend an assessment of an *assessable amount of yours at any time:

(a) to give effect to a decision on a review or appeal; or

(b) as a result of an objection made by you, or pending a review or appeal; or

(c) if he or she is of the opinion there has been fraud or evasion.

## Special rules about amending amended assessments

### 155-65 Amending amended assessments

The Commissioner cannot amend an amended assessment of an *assessable amount under section 155-35 if the *period of review for the assessment has ended.

Note: The Commissioner can amend amended assessments at any time under sections 155-45 to 155-60.

### 155-70 Refreshed period of review

(1) This section applies if the Commissioner has made one or more amendments of an assessment of an *assessable amount of yours under section 155-35 about a particular.

(2) Despite section 155-65, the Commissioner may amend (the ***later amendment***) the amended assessment after the end of the *period of review for the assessment, if:

(a) the Commissioner makes the later amendment before the end of the period of 4 years starting on the day after the day on which the Commissioner gave notice of the last of the amendments mentioned in subsection (1) to you under section 155-10; and

(b) the later amendment is about the particular mentioned in subsection (1) of this section; and

(c) the Commissioner has not previously amended the assessment under this section about that particular.

## General rules

### 155-75 Refunds of amounts overpaid

(1) This section applies if:

(a) an assessment of an *assessable amount of yours is amended; and

(b) as a result of the amendment, a *tax-related liability (the ***earlier liability***) of yours is reduced.

(2) For the purposes of any *taxation law that applies the *general interest charge, the amount by which the *tax-related liability is reduced is taken never to have been payable.

Note 1: The general interest charge is worked out under Part IIA of this Act.

Note 2: Subsection 8AAB(4) of this Act lists the provisions that apply the charge.

(3) The Commissioner must apply the amount of any *tax-related liability overpaid in accordance with Divisions 3 and 3A of Part IIB of this Act (about running balance accounts and the application of payments and credits).

(4) However, if:

(a) a later amendment of an assessment of an *assessable amount is made; and

(b) all or some of your earlier liability in relation to a particular is reinstated;

this section is taken not to have applied to the extent that the earlier liability is reinstated.

### 155-80 Amended assessments are assessments

An amended assessment of an *assessable amount is an assessment for all purposes of any *taxation law.

Note: The Commissioner must give notice of the amended assessment under section 155-10. Under section 155-40, an application for an amendment is treated as being a notice of the amendment in certain circumstances.

## Subdivision 155-C—Validity and review of assessments

### Table of sections

155-85 Validity of assessment
155-90 Review of assessments

### 155-85 Validity of assessment

The validity of any assessment of an *assessable amount is not affected by non-compliance with the provisions of this Act or of any other *taxation law.

### 155-90 Review of assessments

You may object, in the manner set out in Part IVC of this Act, against an assessment of an *assessable amount of yours if you are dissatisfied with the assessment.

## Subdivision 155-D—Miscellaneous

### Table of sections

155-95 Entities

### 155-95 Entities

This Division applies, in relation to an *assessable amount under a *taxation law, to an entity under that taxation law in the same way as the Division applies to an entity under the *Income Tax Assessment Act 1997*.

## 2 At the end of Chapter 4 in Schedule 1

Add:

# Part 4-90—Evidence

## Division 350—Evidence

### Table of Subdivisions

Guide to Division 350
350-A Evidence

# Guide to Division 350

## 350-1 What this Division is about

> The rules in this Division deal with the evidentiary effect of official tax documents for the purposes of certain taxation laws.

# Subdivision 350-A—Evidence

## Table of sections

350-5 Application of Subdivision
350-10 Evidence
350-15 Judicial notice of signature

## 350-5 Application of Subdivision

This Subdivision applies in relation to *taxation laws that are *indirect tax laws.

## 350-10 Evidence

*Conclusive evidence*

(1) The following table has effect:

| **Conclusive evidence** | | |
|---|---|---|
| **Item** | **Column 1**<br>**The production of …** | **Column 2**<br>**is conclusive evidence that …** |
| 1 | (a) a *Gazette* containing a notice purporting to be issued by the Commissioner for the purposes of a *taxation law; or<br>(b) a document that:<br>(i) is under the hand of the Commissioner, a *Second Commissioner, a *Deputy Commissioner or a delegate of the Commissioner; and<br>(ii) purports to be a copy of, | the notice or document was so issued. |

| **Conclusive evidence** | | |
|---|---|---|
| **Item** | **Column 1**<br>**The production of …** | **Column 2**<br>**is conclusive evidence that …** |
| | or extract from, a document issued by the Commissioner, a Second Commissioner, a Deputy Commissioner or a delegate of the Commissioner for the purposes of a taxation law; | |
| 2 | (a) a notice of assessment of an *assessable amount; or<br>(b) a declaration under:<br>(i) subsection 165-40(1) or 165-45(3) of the *GST Act; or<br>(ii) subsection 75-40(1) or 75-45(3) of the *Fuel Tax Act 2006*; | (a) the assessment or declaration was properly made; and<br>(b) except in proceedings under Part IVC of this Act on a review or appeal relating to the assessment or declaration—the amounts and particulars of the assessment or declaration are correct. |

(2) Paragraph (b) of column 1 of item 2 of the table in subsection (1) applies to:

(a) a declaration under subsection 165-40(1) or 165-45(3) of the *GST Act that states:

(i) the amount that is (and has been at all times) a *net amount for a *tax period that started before 1 July 2012; or

(ii) the amount that is (and has been at all times) the amount of *GST on a *taxable importation, if the GST was payable before 1 July 2012; or

(b) a declaration under subsection 75-40(1) or 75-45(3) of the *Fuel Tax Act 2006* that states the amount that is (and has been at all times) a *net fuel amount for a tax period, or *fuel tax return period, that started before 1 July 2012.

Note: Division 165 of the GST Act and Division 75 of the *Fuel Tax Act 2006* are anti-avoidance provisions.

*Prima facie evidence*

(3) The production of a certificate that:

(a) is signed by the Commissioner, a *Second Commissioner, a *Deputy Commissioner or a delegate of the Commissioner; and

(b) states that, from the time specified in the certificate, an amount was payable under a *taxation law (whether to or by the Commissioner);

is prima facie evidence that:

(c) the amount is payable from that time; and

(d) the particulars stated in the certificate are correct.

*Signed copies are evidence*

(4) The production of a document that:

(a) appears to be a copy of, or extract from, any document (the ***original document***) made or given by or to an entity for the purposes of a *taxation law; and

(b) is signed by the Commissioner, a *Second Commissioner, a *Deputy Commissioner or a delegate of the Commissioner;

is evidence of the matters set out in the document to the same extent as the original document would have been evidence of those matters.

## 350-15 Judicial notice of signature

All courts, and all persons having by law or consent of parties authority to hear, receive and examine evidence, must take judicial notice of the signature of every person who is or has been:

(a) the Commissioner; or

(b) a *Second Commissioner; or

(c) a *Deputy Commissioner; or

(d) a delegate of the Commissioner;

if the signature is attached or appended to an official document for the purposes of a *taxation law.

## Division 2—Definitions

### *A New Tax System (Goods and Services Tax) Act 1999*

#### 3 Section 195-1

Insert:

***assessed GST***, on:

(a) a *taxable supply under section 78-50 (settlements of insurance claim) or 105-5 (supplies by creditors in satisfaction of debts); or

(b) a *taxable importation;

means the GST *assessed on the taxable supply or taxable importation.

#### 4 Section 195-1

Insert:

***assessed net amount***, for a *tax period, means the *net amount *assessed for the tax period.

#### 5 Section 195-1

Insert:

***assessment*** has the meaning given by the *ITAA 1997.

### *A New Tax System (Luxury Car Tax) Act 1999*

#### 6 Section 27-1

Insert:

***assessed luxury car tax***, on a *taxable importation of a luxury car, means the luxury car tax *assessed on the taxable importation.

#### 7 Section 27-1

Insert:

***assessment*** has the meaning given by the *ITAA 1997.

## *A New Tax System (Wine Equalisation Tax) Act 1999*

### 8 Section 33-1

Insert:

***assessed wine tax***, on a *customs dealing, means the wine tax *assessed on the customs dealing.

### 9 Section 33-1

Insert:

***assessment*** has the meaning given by the *ITAA 1997.

## *Customs Act 1901*

### 10 Subsection 4(1)

Insert:

***assessed GST*** has the meaning given by the GST Act.

### 11 Subsection 4(1)

Insert:

***assessed luxury car tax*** has the meaning given by the Luxury Car Tax Act.

### 12 Subsection 4(1)

Insert:

***assessed wine tax*** has the meaning given by the Wine Tax Act.

### 13 Subsection 4(1)

Insert:

***taxable dealing*** has the meaning given by the Wine Tax Act.

### 14 Subsection 4(1)

Insert:

***taxable importation*** has the meaning given by the GST Act.

### 15 Subsection 4(1)

Insert:

> ***taxable importation of a luxury car*** has the meaning given by the Luxury Car Tax Act.

## *Fuel Tax Act 2006*

### 16 Section 110-5

Insert:

> ***assessed net fuel amount***, for a *tax period, or for a *fuel tax return period, means the *net fuel amount *assessed for the tax period or fuel tax return period.

### 17 Section 110-5

Insert:

> ***assessment*** has the meaning given by the *Income Tax Assessment Act 1997*.

## *Income Tax Assessment Act 1997*

### 18 Subsection 995-1(1)

Insert:

> ***assessable amount*** has the meaning given by subsection 155-5(2) in Schedule 1 to the *Taxation Administration Act 1953*.

### 19 Subsection 995-1(1)

Insert:

> ***assessed GST*** has the meaning given by the *GST Act.

### 20 Subsection 995-1(1)

Insert:

> ***assessed net amount*** has the meaning given by the *GST Act.

### 21 Subsection 995-1(1)

Insert:

***assessed net fuel amount*** has the meaning given by the *Fuel Tax Act 2006*.

## 22 Subsection 995-1(1) (definition of *assessment*)

Repeal the definition (not including the note), substitute:

***assessment***:

(a) of an *assessable amount, means an ascertainment of the assessable amount; and

(b) in relation to a *tax-related liability not covered by paragraph (a), has the meaning given by a *taxation law that provides for the assessment of the amount of the liability.

## 23 Subsection 995-1(1)

Insert:

***customs dealing*** has the meaning given by the *Wine Tax Act.

## 24 Subsection 995-1(1)

Insert:

***fuel tax return*** means a return under the *Fuel Tax Act 2006*.

## 25 Subsection 995-1(1)

Insert:

***import declaration*** has the meaning given by the *Customs Act 1901*.

## 26 Subsection 995-1(1)

Insert:

***import declaration advice*** has the meaning given by the *Customs Act 1901*.

## 27 Subsection 995-1(1)

Insert:

***period of review***, for an assessment of an *assessable amount, has the meaning given by section 155-35 in Schedule 1 to the *Taxation Administration Act 1953*.

### 28 Subsection 995-1(1)

Insert:

> ***self-assessed clearance declaration advice*** has the meaning given by the *Customs Act 1901*.

## *Taxation Administration Act 1953*

### 29 Subsection 2(1)

Insert:

> ***objection decision*** has the meaning given by subsection 14ZY(2).

## Division 3—Other amendments

## *Administrative Decisions (Judicial Review) Act 1977*

### 30 Paragraph (e) of Schedule 1

Before “in Schedule 1 to that Act”, insert “or 4-1”.

## *A New Tax System (Goods and Services Tax) Act 1999*

### 31 Section 2-30

Omit “Parts 3-10, 4-15 and 5-5 in Schedule 1 to the *Taxation Administration Act 1953* contain”, substitute “Schedule 1 to the *Taxation Administration Act 1953* contains”.

### 32 Section 7-15

Omit “*net amount”, substitute “amount *assessed as being the *net amount”.

### 33 Section 7-15 (before the left-aligned note)

Insert:

> Note 1: For assessment of net amounts, see Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.

### 34 Section 7-15 (left-aligned note)

Omit “Note”, substitute “Note 2”.

## 35 Section 17-1

Repeal the section, substitute:

### 17-1 What this Division is about

> A net amount is worked out for each tax period that applies to you.
>
> Adjustments can be made to the net amount. Increasing adjustments increase your net amount, and decreasing adjustments decrease your net amount.

Note: GST on taxable importations is not included in the net amount. It is dealt with separately under section 33-15.

## 36 After section 23-15

Insert:

### 23-20 Not registered for 4 years

Despite section 23-5, you are treated as not having been *required to be registered under this Act on a day if your *registration could not take effect from that day because of subsection 25-10(1A).

Note: Subsection 25-10(1A) provides that the date of effect of your registration must not be a day that occurred more than 4 years before the day of the Commissioner's decision to register you, unless the Commissioner is of the opinion there has been fraud or evasion.

## 37 After subsection 25-10(1)

Insert:

(1A) The date of effect must not be a day that occurred more than 4 years before the day of the decision, unless the Commissioner is of the opinion there has been fraud or evasion.

## 38 Section 27-1

Omit "(the amounts payable by you or to you)".

## 39 Section 29-1 (note)

Omit "GST", substitute "assessed GST".

## 40 Subsection 29-10(4)

Omit “states a *net amount that”.

## 41 Subsection 29-10(4) (note)

After “Section 93-5”, insert “or 93-15”.

## 42 Subsection 29-15(1)

Omit “GST”, substitute “*assessed GST”.

## 43 Subsection 29-15(2)

Omit “GST” (first occurring), substitute “*assessed GST”.

## 44 Subsection 29-70(1B) (note)

Repeal the note.

## 45 Subsection 31-20(1)

Repeal the subsection, substitute:

(1) You must, if required by the Commissioner, whether before or after the end of a tax period, give to the Commissioner, within the time required, a *GST return or a further or fuller GST return for the tax period or a specified period, whether or not you have given the Commissioner a GST return for the tax period under section 31-5.

## 46 After section 31-25

Insert:

### 31-30 GST returns treated as being duly made

A *GST return purporting to be made or signed by or on behalf of an entity is treated as having been duly made by the entity or with the entity’s authority until the contrary is proved.

## 47 Section 33-1

Omit “net amounts”, substitute “assessed net amounts”.

## 48 Section 33-1 (before note 1)

Insert:

Note 1A: For provisions about assessment (including self-assessment), see Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.

## 49 Section 33-3 (heading)

Repeal the heading, substitute:

### 33-3 When payments of assessed net amounts must be made—quarterly tax periods

## 50 Paragraph 33-3(a)

Omit "*net amount", substitute "*assessed net amount".

## 51 Section 33-3

Omit "must pay the net amount", substitute "must pay the assessed net amount".

## 52 Section 33-3 (table)

Omit "**net amount**", substitute "**assessed net amount**".

## 53 Section 33-5 (heading)

Repeal the heading, substitute:

### 33-5 When payments of assessed net amounts must be made—other tax periods

## 54 Subsection 33-5(1)

Omit "*net amount for", substitute "*assessed net amount for".

## 55 Subsection 33-5(1)

Omit "net amount to", substitute "assessed net amount to".

## 56 Subsection 33-5(2)

Omit "*net amount", substitute "*assessed net amount".

## 57 Section 33-10 (heading)

Repeal the heading, substitute:

### 33-10 How payment of assessed net amounts are made

## 58 Subsection 33-10(1)

Omit "any *net amounts", substitute "any *assessed net amounts".

## 59 Subsection 33-10(1)

Omit “a net amount”, substitute “an assessed net amount”.

## 60 Subsection 33-10(2)

Omit “*net amounts”, substitute “*assessed net amounts”.

## 61 Section 33-15 (heading)

Repeal the heading, substitute:

### 33-15 Payments of assessed GST on importations

## 62 Subsection 33-15(1)

Omit “GST”, substitute “*assessed GST”.

## 63 Paragraph 33-15(1)(b) (note)

Omit “net amounts”, substitute “assessed net amounts”.

## 64 Subsection 33-15(2)

Omit “GST”, substitute “*assessed GST”.

## 65 Section 35-1

Omit “net amounts”, substitute “assessed net amounts”.

## 66 Subsection 35-5(1)

Omit “*net amount”, substitute “*assessed net amount”.

## 67 Subsection 35-5(2)

Repeal the subsection, substitute:

(2) However, if:

(a) the Commissioner amends the *assessment of your *net amount; and

(b) your *assessed net amount before the amendment was less than zero; and

(c) the amount that, because of the assessment, was:

(i) paid; or

(ii) applied under the *Taxation Administration Act 1953*;

exceeded the amount (including a nil amount) that would have been payable or applicable had your assessed net amount always been the later assessed net amount;

the amount of the excess is to be treated as if:

(d) the excess were an assessed net amount for the tax period; and

(e) that assessed net amount were an amount greater than zero and equal to the amount of the excess; and

(f) despite Division 33, that assessed net amount became payable, and due for payment, by you at the time when the amount was paid or applied.

Note: Treating the excess as if it were an assessed net amount has the effect of applying the collection and recovery rules in Part 3-10 in Schedule 1 to the *Taxation Administration Act 1953*, such as a liability to pay the general interest charge under section 105-80 in that Schedule.

## 68 Section 35-10

Repeal the section, substitute:

### 35-10 When entitlement arises

Your entitlement to be paid an amount under section 35-5 arises when the Commissioner gives you notice of the *assessment of your *net amount for the tax period.

Note: In certain circumstances, the Commissioner is treated as having given you notice of the assessment when you give to the Commissioner your GST return (see section 155-15 in Schedule 1 to the *Taxation Administration Act 1953*).

## 69 Section 35-99 (note)

Omit “net amounts”, substitute “assessed net amounts”.

## 70 Subsection 51-55(1)

Omit “the *net amount”, substitute “the *assessed net amount”.

## 71 Paragraph 51-55(1)(a)

Omit “net amount”, substitute “assessed net amount”.

## 72 Section 51-60

Omit “the *net amount”, substitute “the *assessed net amount”.

## 73 Section 51-60

Omit “that net amount”, substitute “that assessed net amount”.

## 74 Subsection 54-60(1)

Omit “the *net amount”, substitute “the *assessed net amount”.

## 75 Paragraph 54-60(1)(a)

Omit “net amount”, substitute “assessed net amount”.

## 76 Section 54-65

Omit “the *net amount”, substitute “the *assessed net amount”.

## 77 Section 54-65

Omit “that net amount”, substitute “that assessed net amount”.

## 78 Subparagraph 60-15(1)(e)(i)

Omit “GST”, substitute “*assessed GST”.

## 79 Paragraph 60-30(1)(a)

Omit “GST”, substitute “*assessed GST”.

## 80 Subsection 78-90(1)

Repeal the subsection, substitute:

(1) An entity that is not *registered or *required to be registered during a particular month must pay to the Commissioner:
  (a) amounts of *assessed GST on *taxable supplies under section 78-50 that it makes during that month; and
  (b) *assessed amounts of *increasing adjustments that it has that arise, during that month, in relation to supplies that are taxable supplies under section 78-50.

(1A) The entity must pay each amount:
  (a) on or before the later of:
    (i) the 21st day after the end of the month; and
    (ii) the day the Commissioner gives notice of the relevant *assessment to the entity under section 155-10 in Schedule 1 to the *Taxation Administration Act 1953*; and

(b) at the place and in the manner specified by the Commissioner.

## 81 Sections 93-1 and 93-5

Repeal the sections, substitute:

### 93-1 What this Division is about

> Your entitlements to input tax credits for creditable acquisitions cease unless they are included in your assessed net amounts within a limited period (generally 4 years).
>
> However, this time limit does not apply in certain limited cases.

### 93-5 Time limit on entitlements to input tax credits

(1) You cease to be entitled to an input tax credit for a *creditable acquisition to the extent that the input tax credit has not been taken into account, in an *assessment of a *net amount of yours, during the period of 4 years after the day on which you were required to give to the Commissioner a *GST return for the tax period to which the input tax credit would be attributable under subsection 29-10(1) or (2).

Note: Section 93-10 sets out circumstances in which your entitlement to the input tax credit does not cease under this section.

(2) This section has effect despite section 11-20 (which is about entitlement to input tax credits).

Note: You must hold a valid tax invoice relating to a creditable acquisition to be entitled to have an input tax credit for that acquisition taken into account in working out your assessed net amount for a tax period: see subsection 29-10(3).

## 82 At the end of section 93-10

Add:

*Amendment of assessments in relation to supplies*

(4) You do not cease under section 93-5 to be entitled to an input tax credit if:

(a) the input tax credit is for a *creditable acquisition that relates to making a supply; and

(b) during the period of 4 years mentioned in subsection 93-5(1), a *net amount of yours is *assessed on the basis that the supply is *input taxed; and

(c) after the end of that 4-year period, the Commissioner amends the assessment of your net amount for the tax period to which the supply is attributable under section 155-35, 155-45 or 155-50, or paragraph 155-60(a) or (b), in Schedule 1 to the *Taxation Administration Act 1953* on the basis that the supply is not input taxed; and

(d) the input tax credit is taken into account in an assessment of a net amount of yours (the ***credit assessment***):

(i) after the end of that 4-year period; and

(ii) at a time when the Commissioner may amend the assessment of your net amount for the tax period mentioned in subsection 93-5(1) of this Act (whether the credit assessment or another assessment) under Subdivision 155-B in Schedule 1 to the *Taxation Administration Act 1953* on the basis that you are entitled to the input tax credit.

*Request to treat document as tax invoice*

(5) If:

(a) you requested the Commissioner to treat a document under subsection 29-70(1B) as a *tax invoice for the purposes of attributing an input tax credit to a tax period; and

(b) you made the request before the end of the 4-year period mentioned in subsection 93-5(1) in relation to the tax period; and

(c) the Commissioner agrees to the request after the end of the 4-year period;

you do not cease under section 93-5 to be entitled to the input tax credit to the extent that, had the Commissioner agreed to the request before the end of the 4-year period, you would not cease under that section to be entitled to the credit.

## 83 Section 93-15

Omit "Section 93-10 does not apply", substitute "You are not entitled to an input tax credit for a *creditable acquisition".

## 84 Paragraph 93-15(a)

Omit "*creditable acquisition for which you would be entitled to an input tax credit but for this section", substitute "creditable acquisition".

## 85 Subsection 105-20(1)

Repeal the subsection, substitute:

(1) If you are not *registered or *required to be registered during a particular month, you must pay to the Commissioner:
  (a) amounts of *assessed GST on *taxable supplies under section 105-5 that you make during that month; and
  (b) *assessed amounts of *increasing adjustments that you have that arise, during that month, in relation to supplies that are taxable supplies under section 105-5.

(1A) You must pay each amount:
  (a) on or before the later of:
    (i) the 21st day after the end of the month; and
    (ii) the day the Commissioner gives notice of the relevant *assessment to you under section 155-10 in Schedule 1 to the *Taxation Administration Act 1953*; and
  (b) at the place and in the manner specified by the Commissioner.

## 86 Section 114-15

Repeal the section, substitute:

### 114-15 Payments of amounts of assessed GST where security for payment of customs duty is forfeited

(1) If:
  (a) a circumstance relating to goods is an importation of the goods into Australia because of an item of the table in section 114-5; and
  (b) security has been given under the *Customs Act 1901* for payment of *customs duty in respect of the goods; and
  (c) the security is forfeited;

any *assessed GST payable on the importation is to be paid when the security is forfeited.

(2) This section has effect despite section 33-15 (which is about payments of amounts of assessed GST on importations).

## 87 Section 114-20

Repeal the section, substitute:

### 114-20 Payments of amounts of assessed GST where delivery into home consumption is authorised under section 71 of the Customs Act

(1) If:

(a) the delivery of goods into home consumption in accordance with an authorisation under section 71 of the *Customs Act 1901* is an importation into Australia because of item 1, 2, 3 or 4 of the table in section 114-5; and

(b) information was provided under section 71 of that Act in connection with the granting of the authorisation;

any *assessed GST payable on the importation is to be paid when the information was provided/on or before the granting of the authorisation.

(2) This section has effect despite sections 33-15 (which is about payments of amounts of assessed GST on importations) and 114-15.

## 88 Section 117-15 (heading)

Repeal the heading, substitute:

### 117-15 Refunds of assessed GST on certain reimportations of live animals

## 89 Paragraph 117-15(1)(a)

Omit “GST”, substitute “*assessed GST”.

## 90 Subsection 117-15(1)

Omit “GST payable”, substitute “assessed GST payable”.

### 91 Subsection 133-5(1) (note)

After “Section 93-5”, insert “or 93-15”.

### 92 Subsection 138-5(2) (paragraph (c) of the definition of *applicable value*)

Omit “GST”, substitute “*assessed GST”.

### 93 Subsection 139-5(2) (paragraph (c) of the definition of *applicable value*)

Omit “GST”, substitute “*assessed GST”.

### 94 Section 151-50 (heading)

Repeal the heading, substitute:

**151-50 When payments of assessed net amounts for annual tax periods must be made**

### 95 Subsection 151-50(1)

Omit “*net amount for”, substitute “*assessed net amount for”.

### 96 Subsection 151-50(1)

Omit “net amount to”, substitute “assessed net amount to”.

### 97 Subsection 151-50(2)

Omit “net amounts”, substitute “assessed net amounts”.

### 98 Subsection 151-60(2)

Omit “*net amount for”, substitute “*assessed net amount for”.

### 99 Subsection 151-60(2)

Omit “net amount to”, substitute “assessed net amount to”.

### 100 Subsection 151-60(3)

Omit “net amounts”, substitute “assessed net amounts”.

### 101 Subsection 162-5(3)

Omit “*net amounts”, substitute “*assessed net amounts”.

### 102 Subsection 162-90(2)

Omit "*net amount for", substitute "*assessed net amount for".

### 103 Subsection 162-90(2)

Omit "net amount to", substitute "assessed net amount to".

### 104 Subsection 162-90(3)

Omit "net amounts", substitute "assessed net amounts".

### 105 Subsection 162-95(3)

Omit "*net amount for", substitute "*assessed net amount for".

### 106 Subsection 162-95(3)

Omit "net amount to", substitute "assessed net amount to".

### 107 Subsection 162-95(4)

Omit "net amounts", substitute "assessed net amounts".

### 108 Section 162-110 (heading)

Repeal the heading, substitute:

**162-110 When payments of assessed net amounts must be made—GST instalment payers**

### 109 Paragraph 162-110(1)(b)

Omit "*net amount", substitute "*assessed net amount".

### 110 Subsection 162-110(1)

Omit "net amount to", substitute "assessed net amount to".

### 111 Subsection 162-110(2)

Omit "net amounts", substitute "assessed net amounts".

### 112 Subsection 162-145(3)

Omit "your *net amounts", substitute "your *assessed net amounts".

### 113 Paragraph 162-190(b)

Omit "*net amount", substitute "*assessed net amount".

## 114 Paragraph 162-200(4)(b)

Omit "*net amount", substitute "*assessed net amount".

## 115 Section 165-40 (heading)

Repeal the heading, substitute:

### 165-40 Commissioner may make declaration for purpose of negating avoider's GST benefits

## 116 Section 165-40

Before "For the purpose", insert "(1)".

## 117 Section 165-40 (note)

Repeal the note.

## 118 At the end of section 165-40

Add:

(2) The Commissioner must take such action as he or she considers necessary to give effect to a declaration made under this section.

## 119 Paragraph 165-45(1)(a)

Omit "section 165-40", substitute "subsection 165-40(1)".

## 120 Subsection 165-45(3) (note)

Repeal the note.

## 121 Subsection 165-45(5) (note)

Repeal the note.

## 122 Section 165-50

Repeal the section, substitute:

### 165-50 Declaration has effect according to its terms

For the purpose of making an *assessment, a statement in a declaration under this Subdivision has effect according to its terms, despite the provisions of this Act outside of this Division.

### 123 Section 171-1

Omit “GST”, substitute “assessed GST”.

### 124 Subsection 171-5(1)

Omit “GST”, substitute “*assessed GST”.

### 125 Subsection 171-5(1) (note)

Omit “GST and luxury car tax”, substitute “assessed GST and assessed luxury car tax”.

### 126 Subsection 171-5(1A)

Omit “GST”, substitute “*assessed GST”.

### 127 Subsection 171-5(1A) (note)

Omit “GST and luxury car tax”, substitute “assessed GST and assessed luxury car tax”.

### 128 Subsection 171-5(2)

Omit “GST”, substitute “assessed GST”.

### 129 Section 195-1 (note at the end of the definition of *creditable acquisition*)

After “93-5”, insert “, 93-15”.

## *A New Tax System (Luxury Car Tax) Act 1999*

### 130 Subsection 2-10(1)

Omit “luxury car tax on importations”, substitute “assessed luxury car tax on importations”.

### 131 Section 2-25

After “Parts 3-10”, insert “, 4-1”.

### 132 Subdivision 13-B (heading)

Repeal the heading, substitute:

## Subdivision 13-B—Paying assessed luxury car tax on taxable importations of luxury cars

### 133 Section 13-20 (heading)

Repeal the heading, substitute:

### 13-20 Paying assessed luxury car tax on taxable importations of luxury cars

### 134 Subsection 13-20(1)

Omit "Luxury car tax", substitute "*Assessed luxury car tax".

### 135 Paragraph 13-20(1)(b) (note 1)

Omit "net amounts", substitute "assessed net amounts".

### 136 Paragraph 13-20(1)(b) (after note 1)

Insert:

Note 1A: For provisions about assessment of luxury car tax on taxable importations of luxury cars, see Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.

### 137 Paragraph 13-20(1)(b) (note 2)

Omit "luxury car tax", substitute "assessed luxury car tax".

### 138 Subsection 13-20(2)

Omit "luxury car tax", substitute "*assessed luxury car tax".

### 139 Subsection 13-25(1)

Omit "luxury car tax", substitute "*assessed luxury car tax".

### 140 Subsection 13-25(1) (note)

Omit "GST and luxury car tax", substitute "assessed GST and assessed luxury car tax".

### 141 Subsection 13-25(1A)

Omit "luxury car tax", substitute "*assessed luxury car tax".

### 142 Subsection 13-25(1A) (note)

Omit “GST and luxury car tax”, substitute “assessed GST and assessed luxury car tax”.

## *A New Tax System (Wine Equalisation Tax) Act 1999*

### 143 Section 2-20

Omit “wine tax” (last occurring), substitute “assessed wine tax”.

### 144 Section 2-33

After “Parts 3-10”, insert “, 4-1”.

### 145 Subsection 19-25(5)

Omit “Part 3-10”, substitute “Parts 3-10 and 4-1”.

### 146 Section 23-1

Omit “GST”, substitute “assessed GST”.

### 147 Subsection 23-5(1)

Omit “wine tax”, substitute “*assessed wine tax”.

### 148 Paragraph 23-5(1)(b) (note 1)

Omit “net amounts”, substitute “assessed net amounts”.

### 149 Paragraph 23-5(1)(b) (after note 1)

Insert:

Note 1A: For provisions about assessment of wine tax on customs dealings, see Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.

### 150 Paragraph 23-5(1)(b) (note 2)

Omit “wine tax”, substitute “assessed wine tax”.

### 151 Subsection 23-5(2)

Omit “wine tax”, substitute “*assessed wine tax”.

## *Customs Act 1901*

### 152 Subparagraph 71AAAL(3)(a)(i)

Omit “GST payable on the taxable importation (as defined in the GST Act)”, substitute “assessed GST payable on the taxable importation”.

### 153 Subparagraph 71AAAL(3)(a)(ii)

Omit “(as defined in the Luxury Car Tax Act) is associated with the import of the goods—the luxury car tax”, substitute “is associated with the import of the goods—the assessed luxury car tax”.

### 154 Subparagraph 71AAAL(3)(a)(iii)

Omit “(as defined in the Wine Tax Act) is associated with the import of the goods—the wine tax”, substitute “is associated with the import of the goods—the assessed wine tax”.

### 155 Paragraph 71AAAL(3)(b)

Omit “unpaid GST, luxury car tax or wine tax”, substitute “unpaid assessed GST, assessed luxury car tax or assessed wine tax”.

### 156 Paragraph 71C(4)(b)

Omit “GST, luxury car tax, wine tax”, substitute “assessed GST, assessed luxury car tax, assessed wine tax”.

### 157 Subparagraph 71C(7)(a)(i)

Omit “GST payable on the taxable importation (as defined in the GST Act)”, substitute “assessed GST payable on the taxable importation”.

### 158 Subparagraph 71C(7)(a)(ii)

Omit “(as defined in the Luxury Car Tax Act) is associated with the import of the goods—the luxury car tax”, substitute “is associated with the import of the goods—the assessed luxury car tax”.

### 159 Subparagraph 71C(7)(a)(iii)

Omit “(as defined in the Wine Tax Act) is associated with the import of the goods—the wine tax”, substitute “is associated with the import of the goods—the assessed wine tax”.

### 160 Paragraph 71AAAL(7)(b)

Omit “unpaid GST, luxury car tax or wine tax”, substitute “unpaid assessed GST, assessed luxury car tax or assessed wine tax”.

### 161 Subsection 105D(3) (note)

Omit “of GST”, substitute “of assessed GST”.

### 162 Paragraph 162(1)(b)

Omit “GST payable on the taxable importation (as defined in the GST Act)”, substitute “assessed GST payable on the taxable importation”.

### 163 Paragraph 162(1)(c)

Omit “(as defined in the Luxury Car Tax Act) is associated with the import of those goods—the luxury car tax”, substitute “is associated with the import of those goods—the assessed luxury car tax”.

### 164 Paragraph 162A(2)(b)

Omit “GST that may become payable on the taxable importation (as defined in the GST Act)”, substitute “assessed GST that may become payable on the taxable importation”.

### 165 Paragraph 162A(2)(c)

Omit “(as defined in the Luxury Car Tax Act) is associated with the import of the goods—the luxury car tax”, substitute “is associated with the import of the goods—the assessed luxury car tax”.

## *Fuel Tax Act 2006*

### 166 Section 44-1

Omit “net fuel amount determines”, substitute “assessed net fuel amount determines”.

### 167 Section 47-1

Repeal the section, substitute:

#### 47-1 What this Division is about

> Your entitlements to fuel tax credits cease unless they are included in your assessed net fuel amounts within a limited period (generally 4 years).
>
> However, this time limit does not apply in certain limited cases.

### 168 Section 47-5

Repeal the section, substitute:

### 47-5 Time limit on entitlements to fuel tax credits

(1) You cease to be entitled to a fuel tax credit to the extent that it has not been taken into account, in an *assessment of a *net fuel amount of yours, during the period of 4 years after the day on which you were required to give to the Commissioner a return for the tax period or fuel tax return period to which the fuel tax credit would be attributable under subsection 65-5(1), (2) or (3).

(2) Without limiting subsection (1), you also cease to be entitled to a fuel tax credit for taxable fuel you acquire, manufacture or import, to the extent that you did not give to the Commissioner under section 61-15 during the period of 4 years after the day on which the acquisition, manufacture or importation occurred a return that takes the fuel tax credit into account.

Note: Section 47-10 sets out circumstances in which your entitlement to the fuel tax credit does not cease under this section.

## 169 At the end of section 47-10

Add:

*Request to treat document as tax invoice*

(4) If:

(a) you requested the Commissioner to treat a document under subsection 29-70(1B) of the *GST Act as a tax invoice (within the meaning of that Act) for the purposes of attributing an *input tax credit for fuel to a *tax period; and

(b) you made the request before the end of the 4-year period mentioned in subsection 47-5(1) of this Act in relation to the tax period; and

(c) the Commissioner agrees to the request after the end of the 4-year period;

you do not cease under subsection 47-5(1) to be entitled to a fuel tax credit for the fuel to the extent that, had the Commissioner agreed to the request before the end of the 4-year period, you would not cease under that subsection to be entitled to the credit.

## 170 Section 60-1

Omit "You work out your net fuel amount", substitute "Your net fuel amount is worked out".

## 171 Section 61-1

Omit:

> If your return includes a positive net fuel amount, you must pay the Commissioner that amount. If your return includes a negative net fuel amount, the Commissioner must pay you that amount.

substitute:

> If the Commissioner assesses you as having a positive net fuel amount, you must pay the Commissioner that amount. If the Commissioner assesses you as having a negative net fuel amount, the Commissioner must pay you that amount.

## 172 At the end of section 61-1

Add:

Note: For the assessment of the net fuel amount (including self-assessment), see Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.

## 173 Sections 61-5 and 61-10

Repeal the sections, substitute:

### 61-5 Entitlement to a refund

(1) If your *assessed net fuel amount for a *tax period or *fuel tax return period is less than zero, the Commissioner must, on behalf of the Commonwealth, pay that *amount (expressed as a positive amount) to you.

Note 1: See Division 3A of Part IIB of the *Taxation Administration Act 1953* for the rules about how the Commissioner must pay you. Division 3 of Part IIB of that Act allows the Commissioner to apply the amount owing as a credit against tax debts that you owe to the Commonwealth.

Note 2: Interest is payable under the *Taxation (Interest on Overpayments and Early Payments) Act 1983* if the Commissioner is late in paying the amount.

(2) However, if:

(a) the Commissioner amends the *assessment of your *net fuel amount for a *tax period or *fuel tax return period; and

(b) your *assessed net fuel amount before the amendment was less than zero; and

(c) the *amount that, because of the assessment, was:

(i) paid; or

(ii) applied under the *Taxation Administration Act 1953*;

exceeded the amount (including a nil amount) that would have been payable or applicable had your assessed net fuel amount always been the later assessed net fuel amount;

you must pay the excess to the Commissioner as if:

(d) the excess were an assessed net fuel amount for that period; and

(e) that assessed net fuel amount were an amount greater than zero and equal to the amount of the excess; and

(f) despite section 61-10, that assessed net fuel amount became payable, and due for payment, by you at the time when the amount was paid or applied.

Note: Treating the excess as if it were an assessed net fuel amount has the effect of applying the collection and recovery rules in Part 3-10 in Schedule 1 to the *Taxation Administration Act 1953*, such as a liability to pay the general interest charge under section 105-80 in that Schedule.

## 61-7 When entitlement arises

Your entitlement to be paid an *amount under section 61-5 arises when the Commissioner gives you notice of the *assessment of your *net fuel amount for the *tax period or *fuel tax return period.

Note: In certain circumstances, the Commissioner is treated as having given you notice of the assessment when you give to the Commissioner your return (see section 155-15 in Schedule 1 to the *Taxation Administration Act 1953*).

## 61-10 Requirement to pay an assessed net fuel amount

You must pay your *assessed net fuel amount for a *tax period to the Commissioner by the day on which you are required under section 46-5 or 61-15 to give to the Commissioner your return for the tax period, if your assessed net fuel amount is greater than zero.

## 174 After subsection 61-15(2)

Insert:

(2A) You must, if required by the Commissioner, whether before or after the end of a *tax period or *fuel tax return period, give to the Commissioner, within the time required, a return or a further or fuller return for the tax period or fuel tax return period or a specified period, whether or not you have given the Commissioner a return for the tax period or fuel tax return period under subsection (1) or (2).

## 175 After section 61-15

Insert:

### 61-17 Returns treated as being duly made

A return purporting to be made or signed by or on behalf of an entity is treated as having been duly made by the entity or with the entity's authority until the contrary is proved.

## 176 Subsection 65-5(4)

Omit "states a *net fuel amount that".

## 177 Paragraph 70-30(b)

After "*net fuel amount", insert ", *assessed net fuel amount".

## 178 Paragraph 70-30(d)

After "*net amount", insert ", assessed net amount".

## 179 Section 75-1

Omit "net fuel amounts", substitute "assessed net fuel amounts".

## 180 Section 75-40 (heading)

Repeal the heading, substitute:

### 75-40 Commissioner may make declaration for purpose of negating avoider's fuel tax benefits

## 181 Subsection 75-40(1) (note)

Repeal the note.

### 182 At the end of section 75-40

Insert:

(3) The Commissioner must take such action as he or she considers necessary to give effect to a declaration made under this section.

### 183 Paragraph 75-45(1)(a)

Omit "section 75-40", substitute "subsection 75-40(1)".

### 184 Subsections 75-45(3) and (5) (note)

Repeal the note.

### 185 Section 75-50

Repeal the section, substitute:

#### 75-50 Declaration has effect according to its terms

For the purpose of making an *assessment, a statement in a declaration under this Subdivision has effect according to its terms, despite the provisions of this Act outside of this Division.

## *Income Tax Assessment Act 1997*

### 186 Subsection 27-15(3)

Omit "the payment of *GST", substitute "the payment of *assessed GST".

### 187 Subsection 27-15(3)

Omit "that payment of GST", substitute "that payment of assessed GST".

## *Product Grants and Benefits Administration Act 2000*

### 188 Subsection 15(2A)

Omit "that includes a net fuel amount".

### 189 Subsection 15(4) (definition of *net fuel amount*)

Repeal the definition.

## *Taxation Administration Act 1953*

### 190 Subsection 8AAZLG(2)

After “makes”, insert “or amends”.

### 191 Subsection 8AAZMA(1)

Omit “a net amount”, substitute “an assessed net amount”.

### 192 Section 14ZQ (definition of *objection decision*)

Repeal the definition.

### 193 After paragraph 14ZW(1)(be)

Insert:

(bf) if the taxation objection is made under subsection 155-30(2) in Schedule 1 to this Act—60 days after the end of the period of 30 days mentioned in that subsection; or

(bg) if the taxation objection is made under Subdivision 155-C in Schedule 1 to this Act—the period mentioned in paragraph 155-35(2)(a) in that Schedule in relation to the assessment concerned; or

### 194 Before subsection 14ZW(1A)

Insert:

(1AAC) The person cannot lodge a taxation objection against a private indirect tax ruling (to which subsection (1AAB) does not apply) after the end of whichever of the following ends last:

(a) 60 days after the ruling was made;

(b) the period mentioned in paragraph 155-35(2)(a) in Schedule 1 in relation to the assessment of the assessable amount to which the ruling relates.

### 195 Paragraph 14ZW(1B)(b)

Omit “or (bb)”, substitute “, (bb), (bf) or (bg)”.

### 196 Subsection 14ZY(2)

Repeal the subsection, substitute:

(1B) If the taxation objection is an objection under subsection 155-30(2) in Schedule 1 against the Commissioner’s failure to make an

assessment of an assessable amount, the Commissioner must decide to make an assessment of the assessable amount.

(2) A decision of the Commissioner mentioned in subsection (1), (1A) or (1B) is an ***objection decision***.

## 197 Subsection 14ZYA(1)

After "subsection", insert "155-30(2) or".

## 198 Subsection 14ZYB(1)

Omit "subsection 359-50(3) in Schedule 1 against the Commissioner's failure to make a private ruling", substitute "subsection 155-30(2) or 359-50(3) in Schedule 1".

## 199 At the end of subsection 14ZYB(1)

Add:

Note 1: Subsection 155-30(2) provides for objections against the Commissioner's failure to make an assessment of an assessable amount.

Note 2: Subsection 359-50(3) provides for objections against the Commissioner's failure to make a private ruling.

## 200 Section 105-1 in Schedule 1

Omit:

> Note: Administration rules relevant to particular indirect tax laws are in Divisions 110, 111 and 112.

substitute:

> Note 1: Administration rules relevant to particular indirect tax laws are in Divisions 110, 111 and 112.
>
> Note 2: For assessment of assessable amounts under indirect tax laws, see Division 155.

## 201 Section 105-1 in Schedule 1

Omit:

> (g) the evidentiary effect of official indirect tax documents;

### 202 Subparagraph 105-65(2)(a)(i) in Schedule 1

Omit "*net amount", substitute "*assessed net amount".

### 203 Subparagraph 105-65(2)(a)(ii) in Schedule 1

Omit "net amount", substitute "assessed net amount".

### 204 Subparagraph 105-65(2)(b)(i) in Schedule 1

Omit "net amount", substitute "assessed net amount".

### 205 Subparagraph 105-65(2)(b)(ii) in Schedule 1

Omit "net amount", substitute "assessed net amount".

### 206 Paragraphs 105-80(2)(a) and (b) in Schedule 1

Repeal the paragraphs, substitute:

(a) an *assessed net fuel amount;

(b) an assessed amount of *indirect tax (including an *assessed net amount).

### 207 Subdivision 105-E in Schedule 1

Repeal the Subdivision.

### 208 Subsection 110-50(1) in Schedule 1 (note)

Repeal the note.

### 209 Subsection 110-50(2) in Schedule 1 (cell at table item 61, column headed "Provision of GST Act under which decision is made")

Repeal the cell, substitute:

subsection 165-40(1)

### 210 Subsection 111-50(1) in Schedule 1 (note)

Repeal the note.

### 211 Subsection 112-50(1) in Schedule 1 (note)

Repeal the note.

### 212 Subsection 112-50(2) in Schedule 1 (cell at table item 1, column headed "Provision of the *Fuel Tax Act 2006* under which decision is made")

Repeal the cell, substitute:

subsection 75-40(1)

### 213 Chapter 4 in Schedule 1 (heading)

Repeal the heading, substitute:

# Chapter 4—Generic assessment, collection and recovery rules

### 214 Subsection 250-10(2) in Schedule 1 (table item 5)

Repeal the item, substitute:

| | | | |
|---|---|---|---|
| 5 | assessed net amount, including amounts in respect of luxury car tax and wine equalisation tax | 33-3, 33-5, 35-5(2) | *A New Tax System (Goods and Services Tax) Act 1999* |

### 215 Subsection 250-10(2) in Schedule 1 (table item 10, column headed "Topic")

Omit "GST", substitute "assessed GST".

### 216 Subsection 250-10(2) in Schedule 1 (table items 12, 12A and 12B)

Repeal the items, substitute:

| | | | |
|---|---|---|---|
| 12A | assessed GST on supplies made in settlement of claims under insurance policies | 78-90 | *A New Tax System (Goods and Services Tax) Act 1999* |
| 12B | assessed GST on supplies made in satisfaction of debts | 105-20 | *A New Tax System (Goods and Services Tax) Act 1999* |

### 217 Subsection 250-10(2) in Schedule 1 (table item 15, column headed "Topic")

Omit "luxury car tax", substitute "assessed luxury car tax".

### 218 Subsection 250-10(2) in Schedule 1 (table item 20, column headed "Topic")

Omit "wine tax", substitute "assessed wine tax".

### 219 Subsection 250-10(2) in Schedule 1 (table item 36, column headed "Topic")

Omit "net fuel amount", substitute "assessed net fuel amount".

### 220 Subsection 250-10(2) in Schedule 1 (table item 36, column headed "Provision")

Omit "61-5(3),", substitute "61-5(2)".

### 221 Paragraph 288-20(a) in Schedule 1

Omit "a *net amount", substitute "an *assessed net amount".

### 222 Paragraphs 357-55(i) and (j) in Schedule 1

Repeal the paragraphs, substitute:

(i) a *net fuel amount, or the administration of a net fuel amount;

(ia) an *assessed net fuel amount, or the collection or payment of an assessed net fuel amount;

(j) a *net amount, or the administration of a net amount;

(ja) an *assessed net amount, or the collection or payment of an assessed net amount;

### 223 Paragraph 382-5(1)(b) in Schedule 1

Repeal the paragraph, substitute:

(b) retain those records for the longest of:

(i) 5 years after the completion of the transactions or acts to which they relate; and

(ii) the *period of review for any assessment of an *assessable amount to which those records, transactions or acts relate; and

(iii) if such an assessment has been amended under Subdivision 155-B—the period of 4 years mentioned in paragraph 155-70(2)(a) (which provides for a refreshed period of review) that applies to the latest such amendment.

## Division 4—Transitional amendments

### *A New Tax System (Goods and Services Tax) Act 1999*

#### 224 At the end of subsection 93-10(1)

Add:

Note 3: Sections 105-50 and 105-55 in Schedule 1 to the *Taxation Administration Act 1953* only apply in relation to tax periods starting before 1 July 2012.

Note 4: This subsection will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

#### 225 At the end of subsection 93-10(2)

Add:

Note 3: Section 105-50 in Schedule 1 to the *Taxation Administration Act 1953* only applies in relation to tax periods starting before 1 July 2012.

Note 4: This subsection will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

#### 226 At the end of subsection 93-10(3)

Add:

Note 3: Section 105-55 in Schedule 1 to the *Taxation Administration Act 1953* only applies in relation to tax periods starting before 1 July 2012.

Note 4: This subsection will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

### *Fuel Tax Act 2006*

#### 227 Subsection 47-10(1) (note)

Repeal the note, substitute:

Note 1: Section 105-50 in Schedule 1 to the *Taxation Administration Act 1953* deals with the time limit within which the Commissioner can recover indirect tax amounts, and section 105-55 in Schedule 1 to that Act deals with the time limit within which you can claim amounts relating to indirect tax.

Note 2: Sections 105-50 and 105-55 in Schedule 1 to the *Taxation Administration Act 1953* only apply in relation to tax periods and fuel tax return periods starting before 1 July 2012.

Note 3: This subsection will be repealed on 1 January 2017 (see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*).

## 228 Subsection 47-10(2) (note)

Repeal the note, substitute:

Note 1: Section 105-50 in Schedule 1 to the *Taxation Administration Act 1953* deals with the time limit within which the Commissioner can recover indirect tax amounts.

Note 2: Section 105-50 in Schedule 1 to the *Taxation Administration Act 1953* only applies in relation to tax periods and fuel tax return periods starting before 1 July 2012.

Note 3: This subsection will be repealed on 1 January 2017 (see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*).

## 229 Subsection 47-10(3) (note)

After “Note”, insert “1”.

## 230 At the end of subsection 47-10(3)

Add:

Note 2: Section 105-55 in Schedule 1 to the *Taxation Administration Act 1953* only applies in relation to tax periods and fuel tax return periods starting before 1 July 2012.

Note 3: This subsection will be repealed on 1 January 2017 (see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*).

# *Taxation Administration Act 1953*

## 231 At the end of subsection 14ZW(1AAA)

Add:

Note 1: Section 105-40 in Schedule 1 to the *Taxation Administration Act 1953* only applies in relation to tax periods and fuel tax return periods starting before 1 July 2012.

Note 2: This subsection will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

## 232 After subsection 14ZW(1AAB)

Insert:

(1AABA) Subsection (1AAB) applies in relation to:

(a) a tax period starting before 1 July 2012; or

(b) a payments or refund that:

(i) does not relate to any tax period; and

(ii) relates to a liability or entitlement that arose before 1 July 2012.

Note: Subsection (1AAB) and this subsection will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

## 233 Before section 105-5 in Schedule 1

Insert:

### 105-3 Application of Subdivision

This Subdivision applies to:

(a) *tax periods, and *fuel tax return periods, starting before 1 July 2012; and

(b) *indirect tax payable by you on an importation of goods, if:

(i) the indirect tax does not relate to any tax periods; and

(ii) the liability to pay the indirect tax arose before 1 July 2012.

Note: This Subdivision will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

## 234 At the end of section 105-40 in Schedule 1

Add:

Note: This Subdivision will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

## 235 At the end of section 105-50 in Schedule 1

Add:

*Sunsetting provision*

(4) This section applies in relation to payments and refunds that:

(a) relate to *tax periods, and *fuel tax return periods, that start before 1 July 2012; or

(b) do not relate to any tax periods or fuel tax return periods, but relate to liabilities or entitlements that arose before 1 July 2012.

Note: This section will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

## 236 At the end of section 105-55 in Schedule 1

Add:

*Sunsetting provision*

(6) This section applies in relation to payments and refunds that:

(a) relate to *tax periods, and *fuel tax return periods, that start before 1 July 2012; or

(b) do not relate to any tax periods, or fuel tax return periods, but relate to liabilities or entitlements that arose before 1 July 2012.

Note: This section will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

## 237 Subsection 110-50(2) in Schedule 1 (cell at table item 61, column headed "Decision")

Repeal the cell, substitute:

making a declaration that states:

(a) the amount that is (and has been at all times) a *net amount for a *tax period that ended before 1 July 2012; or

(b) the amount that is (and has been at all times) the amount of *GST on a *taxable importation, if the GST was payable before 1 July 2012

## 238 Subsection 112-50(2) in Schedule 1 (cell at table item 1, column headed "Decision")

Repeal the item, substitute:

making a declaration that states the amount that is (and has been at all times) the *net fuel amount for a *tax period, or *fuel tax return period, that ended before 1 July 2012

## Division 5—Application of amendments and savings provision

### 239 Application of amendments

(1) The amendments made by Divisions 1, 2 and 3 of this Part apply in relation to payments and refunds that relate to tax periods, and fuel tax return periods, starting on or after 1 July 2012.

(2) The amendments made by Divisions 1, 2 and 3 of this Part also apply in relation to payments and refunds that:

(a) do not relate to any tax periods or fuel tax return periods; and

(b) relate to liabilities or entitlements that arose on or after 1 July 2012.

### 240 Application of amendments—declarations

Despite item 239, item 2 of the table in subsection 350-10(1) in Schedule 1 to the *Taxation Administration Act 1953* applies, in relation to declarations under the *A New Tax System (Goods and Services Tax) Act 1999* or the *Fuel Tax Act 2006*, as mentioned in subsection 350-10(2) in that Schedule.

### 241 Savings provision

(1) A specification:

(a) made by the Commissioner for the purposes of subsection 78-90(1) of the *A New Tax System (Goods and Services Tax) Act 1999*; and

(b) in force just before the commencement of this item;

has effect, from that commencement, as if it had been made for the purposes of paragraph 78-90(1A)(b) of that Act as in force after that commencement.

(2) A specification:

(a) made by the Commissioner for the purposes of subsection 105-20(1) of the *A New Tax System (Goods and Services Tax) Act 1999*; and

(b) in force just before the commencement of this item;

has effect, from that commencement, as if it had been made for the purposes of paragraph 105-20(1A)(b) of that Act as in force after that commencement.

# Part 2—Amendments commencing on 1 January 2017

## *A New Tax System (Goods and Services Tax) Act 1999*

### 242 Subsection 17-20(2)

Repeal the subsection, substitute:

(2) The matters must relate to correction of errors that were made in working out *net amounts for tax periods to which subsection (2A) applies.

### 243 Paragraph 17-20(2A)(b)

Omit "if the earlier tax period started on or after 1 July 2012—".

### 244 Section 93-1

Omit:

> However, this time limit does not apply in certain limited cases.

### 245 Subsections 93-10(1), (2) and (3)

Repeal the subsections.

## *A New Tax System (Goods and Services Tax Transition) Act 1999*

### 246 Section 15IA

Repeal the section.

## *Fuel Tax Act 2006*

### 247 Section 47-1

Omit:

> However, this time limit does not apply in certain limited cases.

### 248 Subsections 47-10(1), (2) and (3)

Repeal the subsections.

### 249 Subsection 47-10(4) (heading)

Repeal the heading.

### 250 Subsection 47-10(4)

Omit "(4)".

### 251 Subsection 60-10(2)

Repeal the subsection, substitute:

(2) The matters must relate to correction of errors that were made in working out *net fuel amounts to which subsection (3) or (4) applies.

### 252 Paragraph 60-10(3)(b)

Omit "if the earlier tax period started on or after 1 July 2012—".

### 253 Paragraph 60-10(4)(b)

Omit "if the earlier fuel tax return period started on or after 1 July 2012—".

## *Income Tax Assessment Act 1997*

### 254 Subsection 995-1(1) (definition of *reviewable indirect tax decision*)

Repeal the definition.

## *Taxation Administration Act 1953*

### 255 Subsections 14ZW(1AAA), (1AAB) and (1AABA)

Repeal the subsections.

### 256 Subsection 14ZW(1AAC)

Omit "(to which subsection (1AAB) does not apply)".

### 257 Section 105-1 in Schedule 1

Omit:

| | |
|---|---|
| (a) | how assessments are made or amended and their effect; |
| (b) | review of assessments; |

## 258 Subdivisions 105-A and 105-B in Schedule 1

Repeal the Subdivisions.

## 259 Sections 105-50 and 105-55 in Schedule 1

Repeal the sections.

## 260 Subsection 110-50(2) in Schedule 1 (table item 61)

Repeal the item.

## 261 Subsection 112-50(2) in Schedule 1 (table item 1)

Repeal the item.

## 262 Subsection 350-10(1) in Schedule 1 (table item 2)

Repeal the item, substitute:

| | | |
|---|---|---|
| 2 | a notice of assessment of an *assessable amount | (a) the assessment was properly made; and<br>(b) except in proceedings under Part IVC of this Act on a review or appeal relating to the assessment—the amounts and particulars of the assessment are correct. |

## 263 Subsection 350-10(2) in Schedule 1

Repeal the subsection.

## 264 Application of amendments

(1) The amendments made by this Part apply in relation to payments and refunds that relate to tax periods, and fuel tax return periods, starting on or after 1 July 2012.

(2) The amendments made by this Part also apply in relation to payments and refunds that:

(a) do not relate to any tax periods or fuel tax return periods; and

(b) relate to liabilities or entitlements that arose on or after 1 July 2012.

# Part 3—Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012

## 265 Subsection 2(1) (table item 3, column 2)

Before "Schedule 1", insert "Part 1 of".

## 266 Subsection 2(1) (table item 3, column 2)

Omit "However, the provision(s) do not commence at all if that Act does not receive the Royal Assent before 1 July 2012.".

## 267 Subsection 2(1) (table item 6, column 2)

Before "Schedule 1", insert "Part 1 of".

## 268 Subsection 2(1) (table item 6, column 2)

Omit "However, the provision(s) do not commence at all if that Act does not receive the Royal Assent before 1 July 2012.".

## 269 Part 2 of Schedule 2

Repeal the Part.

## 270 Effect of repeal

(1) To avoid doubt, Part 2 of Schedule 2 to the *Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012* is taken never to have commenced.

(2) Anything done under the *Administrative Decisions (Judicial Review) Act 1977* or the *Taxation Administration Act 1953* as amended by that Part (disregarding item 269 of this Schedule and this item) is taken to have been done under that Act as amended by:

(a) this Act; and

(b) Part 1 of Schedule 2, and Part 2 of Schedule 3, to the *Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012*.

## 271 Item 90 of Schedule 3 (note)

Repeal the note.

# Schedule 2—Correcting errors in working out amounts under indirect tax laws

## *A New Tax System (Goods and Services Tax) Act 1999*

### 1 Subsection 17-20(2)

Repeal the subsection, substitute:

(2) The matters must relate to correction of errors:

(a) that were made in working out *net amounts to which subsection (2A) applies; and

(b) that do not relate to amounts:

(i) that have ceased to be payable by you because of section 105-50 in Schedule 1 to the *Taxation Administration Act 1953*; or

(ii) to which, because of section 105-55 in that Schedule, you are not entitled.

Note: Paragraph (2)(b) will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*.

(2A) This subsection applies to a *net amount for a tax period (the ***earlier tax period***) if:

(a) the earlier tax period precedes the tax period mentioned in subsection (1); and

(b) if the earlier tax period started on or after 1 July 2012—the tax period mentioned in subsection (1) starts during the *period of review for the *assessment of the *net amount.

### 2 Section 195-1

Insert:

***period of review***, for an *assessment, has the meaning given by section 155-35 in Schedule 1 to the *Taxation Administration Act 1953*.

## *Fuel Tax Act 2006*

### 3 At the end of Subdivision 60-A

Add:

### 60-10 Determinations relating to how to work out net fuel amounts

(1) The Commissioner may make a determination that, in the circumstances specified in the determination, a *net fuel amount for a *tax period or a *fuel tax return period may be worked out to take account of other matters in the way specified in the determination.

(2) The matters must relate to correction of errors:

(a) that were made in working out *net fuel amounts to which subsection (3) or (4) applies; and

(b) that do not relate to amounts:

(i) that have ceased to be payable by you because of section 105-50 in Schedule 1 to the *Taxation Administration Act 1953*; or

(ii) to which, because of section 105-55 in that Schedule, you are not entitled.

Note: Paragraph (2)(b) will be repealed on 1 January 2017 (see Part 2 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*).

(3) This subsection applies to a *net fuel amount for a *tax period (the ***earlier tax period***) if:

(a) the earlier tax period precedes the tax period mentioned in subsection (1); and

(b) if the earlier tax period started on or after 1 July 2012—the tax period mentioned in subsection (1) starts during the *period of review for the *assessment of the net fuel amount.

(4) This subsection applies to a *net fuel amount for a *fuel tax return period (the ***earlier fuel tax return period***) if:

(a) the earlier fuel tax return period precedes the fuel tax return period mentioned in subsection (1); and

(b) if the earlier fuel tax return period started on or after 1 July 2012—the fuel tax return period mentioned in subsection (1)

starts during the *period of review for the *assessment of the net fuel amount.

(5) If the circumstances mentioned in subsection (1) apply in relation to a *tax period or a *fuel tax return period applying to you, you may work out your *net fuel amount for the tax period or fuel tax return period in that way.

## 4 Section 110-5

Insert:

***period of review***, for an *assessment, has the meaning given by section 155-35 in Schedule 1 to the *Taxation Administration Act 1953*.

# Schedule 3—Net amounts

## *A New Tax System (Goods and Services Tax) Act 1999*

### 1 Subsection 17-5(2)

Repeal the subsection, substitute:

(2) However, the *net amount for the tax period:

(a) may be increased or decreased if you have any *adjustments for the tax period; and

(b) may be increased or decreased under Subdivision 21-A of the *Wine Tax Act; and

(c) may be increased or decreased under Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999*.

Note 1: Under Subdivision 21-A of the Wine Tax Act, amounts of wine tax increase the net amount, and amounts of wine tax credits reduce the net amount.

Note 2: Under Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999*, amounts of luxury car tax increase the net amount, and luxury car tax adjustments alter the net amount.

### 2 Subsection 123-15(1)

Omit "net amount", substitute "***net amount***".

### 3 Subsection 123-15(1)

Omit "method" (last occurring), substitute "simplified accounting method".

### 4 After subsection 123-15(1)

Insert:

(1A) However, the *net amount worked out under subsection (1) for the tax period:

(a) may be increased or decreased under Subdivision 21-A of the *Wine Tax Act; and

(b) may be increased or decreased under Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999*.

Note 1: Under Subdivision 21-A of the Wine Tax Act, amounts of wine tax increase the net amount, and amounts of wine tax credits reduce the net amount.

Note 2: Under Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999*, amounts of luxury car tax increase the net amount, and luxury car tax adjustments alter the net amount.

## 5 Subsection 126-5(2)

Repeal the subsection (including the note), substitute:

(2) However, the *net amount worked out under subsection (1) for the tax period:

(a) may be increased or decreased if you have any *adjustments for the tax period; and

(b) may be increased or decreased under Subdivision 21-A of the *Wine Tax Act; and

(c) may be increased or decreased under Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999*.

Note 1: See Part 2-4 for the basic rules on adjustments.

Note 2: Under Subdivision 21-A of the Wine Tax Act, amounts of wine tax increase the net amount, and amounts of wine tax credits reduce the net amount.

Note 3: Under Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999*, amounts of luxury car tax increase the net amount, and luxury car tax adjustments alter the net amount.

## 6 Paragraph 162-105(a)

After “17-5”, insert “, 123-15”.

## 7 Section 195-1 (definition of *net amount*)

Repeal the definition, substitute:

***net amount***, for a tax period, has the meaning given by section 17-5. However:

(a) it has the meaning given by section 162-105 if the tax period is an *instalment tax period; or

(b) it has the meaning given by section 123-15 if a choice under Division 123 to apply a *simplified accounting method has effect during the tax period, and paragraph (a) does not apply; or

(c) it has the meaning given by section 126-5 if you are liable for GST on a *gambling supply that is attributable to the tax period, and paragraphs (a) and (b) do not apply.

Note: Subdivision 21-A of the Wine Tax Act and Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999* can affect the net amount.

## *A New Tax System (Luxury Car Tax) Act 1999*

### 8 Section 13-5 (heading)

Repeal the heading, substitute:

**13-5 Net amounts increased by amounts of luxury car tax**

### 9 Section 13-5

Omit “adding”.

## *A New Tax System (Wine Equalisation Tax) Act 1999*

### 10 Section 21-5 (heading)

Repeal the heading, substitute:

**21-5 Net amounts increased by amounts of wine tax**

### 11 Subsection 21-5(1)

Omit “adding”.

### 12 Section 21-15 (heading)

Repeal the heading, substitute:

**21-15 Net amounts reduced by amounts of wine tax credits**

### 13 Section 21-15

Omit “subtracting”.

# Schedule 4—Minor amendments

## *A New Tax System (Goods and Services Tax) Act 1999*

### 1 Subparagraphs 38-185(3)(f)(ii) and (4)(f)(ii)

Omit "*A New Tax System (Wine Equalisation Tax) Act 1999*", substitute "*Wine Tax Act".

### 2 Section 48-1 (note)

Omit "*A New Tax System (Wine Equalisation Tax) Act 1999*", substitute "Wine Tax Act".

### 3 Section 51-1 (note)

Omit "*A New Tax System (Wine Equalisation Tax) Act 1999*", substitute "Wine Tax Act".

### 4 Section 149-15 (heading)

Repeal the heading, substitute:

**149-15 GST law applies to registered government entities**

### 5 Section 149-15

Omit "this Act", substitute "the *GST law".

### 6 Subsection 162-5(4)

Repeal the subsection.

Note: This item repeals a subsection made redundant by the repeal of section 16 of the *A New Tax System (Goods and Services Tax Transition) Act 1999* by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

### 7 Section 165-1

Omit "*A New Tax System (Wine Equalisation Tax) Act 1999*", substitute "Wine Tax Act".

### 8 Paragraph 177-12(4)(c)

Omit "*A New Tax System (Wine Equalisation Tax) Act 1999*", substitute "*Wine Tax Act".

### 9 Section 195-1 (definition of *local entry*)

Omit "*A New Tax System (Wine Equalisation Tax) Act 1999*", substitute "*Wine Tax Act".

### 10 Section 195-1 (definition of *tax period*)

Repeal the definition, substitute:

> ***tax period*** means a tax period applying to you under:
> (a) Division 27 (about quarterly and one month tax periods); or
> (b) section 48-73 (about GST groups with incapacitated entities); or
> (c) section 57-35 (about resident agents); or
> (d) section 58-35 (about representatives of incapacitated entities); or
> (e) section 151-40 (about annual tax periods); or
> (f) section 162-55 (about instalment tax periods).

### 11 Section 195-1 (definition of *wine tax*)

Omit "*A New Tax System (Wine Equalisation Tax) Act 1999*", substitute "*Wine Tax Act".

### 12 Section 195-1

Insert:

> ***Wine Tax Act*** means the *A New Tax System (Wine Equalisation Tax) Act 1999*.

### 13 Section 195-1 (definition of *wine tax law*)

Omit "*A New Tax System (Wine Equalisation Tax) Act 1999*", substitute "*Wine Tax Act".

## *Fuel Tax Act 2006*

### 14 Subsection 43-10(7)

Omit "amount", substitute "*amount".

### 15 Paragraphs 47-10(1)(b) and (3)(b)

Omit "tax period", substitute "*tax period, or *fuel tax return period,".

## 16 Application of amendments

The amendments made by item 15 of this Schedule apply, and are taken to have applied, in relation to acquisitions, manufacturing, importations and adjustments that are taken into account in:

(a) returns given to the Commissioner under section 61-15 of the *Fuel Tax Act 2006* on or after 1 July 2010; or

(b) amendments of such returns.

# *Income Tax Assessment Act 1997*

## 17 Subsection 995-1(1)

Insert:

***Deputy Commissioner*** means a Deputy Commissioner of Taxation.

## 18 Subsection 995-1(1)

Insert:

***Second Commissioner*** means a Second Commissioner of Taxation.

# *Taxation Administration Act 1953*

## 19 Subsection 250-10(2) in Schedule 1 (after table item 12)

Insert:

| | | | |
|---|---|---|---|
| 12A | GST on supplies made in settlement of claims under insurance policies | 78-90 | *A New Tax System (Goods and Services Tax) Act 1999* |
| 12B | GST on supplies made in satisfaction of debts | 105-20 | *A New Tax System (Goods and Services Tax) Act 1999* |

## 20 Subsection 255-5(2) in Schedule 1

Omit “Second Commissioner or a Deputy Commissioner”, substitute “*Second Commissioner or a *Deputy Commissioner”.

## 21 Paragraph 255-45(1)(b) in Schedule 1

Omit “Second Commissioner or a Deputy Commissioner”, substitute “*Second Commissioner or a *Deputy Commissioner”.

## 22 Paragraph 355-30(2)(a) in Schedule 1

Omit "Second Commissioner of Taxation", substitute "*Second Commissioner".

## 23 Paragraphs 355-55(1)(c) and 355-70(1)(c) in Schedule 1

Omit "Second Commissioner" (first occurring), substitute "*Second Commissioner".

## 24 Paragraph 357-100(b) in Schedule 1

Omit "Second Commissioner or a Deputy Commissioner", substitute "*Second Commissioner or a *Deputy Commissioner".

[*Minister's second reading speech made in—*
*House of Representatives on 29 February 2012*
*Senate on 14 March 2012*]

(250/11)