PS LA 2013/2 (GA) - GST treatment of Australian fees or charges under Division 81 of the A New Tax System (Goods and Services Tax) Act 1999

This cover sheet is provided for information only. It does not form part of PS LA 2013/2 (GA) - GST treatment of Australian fees or charges under Division 81 of the A New Tax System (Goods and Services Tax) Act 1999

From 1 July 2015, the term 'Australia' is replaced in nearly all instances within the GST, Luxury Car Tax, and Wine Equalisation Tax legislation with the term 'indirect tax zone' by the *Treasury Legislation Amendment (Repeal Day) Act 2015*. The scope of the new term, however, remains the same as the now repealed definition of 'Australia' used in those Acts. This change was made for consistency of terminology across the tax legislation, with no change in policy or legal effect. For readability and other reasons, where the term 'Australia' is used in this document, it is referring to the 'indirect tax zone' as defined in subsection 195-1 of the GST Act.

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contains references to provisions of the *A New Tax System (Goods and Services Tax) Regulations 1999*, which have been replaced by the *A New Tax System (Goods and Services Tax) Regulations 2019*.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

A <u>comparison table</u> which provides the replacement provisions in the *A New Tax System (Goods and Services Tax) Regulations 2019* for regulations which are referenced in this LAPS is available.

10 This document has changed over time. This version was published on 13 June 2013



Practice Statement Law Administration (General Administration)

PS LA 2013/2 (GA)

This Practice statement contains references to provisions of the A New Tax System (Goods and Services Tax) Regulations 1999, which have been replaced by the A New Tax System (Goods and Services Tax) Regulations 2019.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 LAPS continues to apply in relation to the remade Regulations.

A <u>comparison table</u> which provides the replacement provisions in the *A New Tax System* (Goods and Services Tax) Regulations 2019 for regulations which are referenced in this LAPS is available.

This law administration practice statement is issued under the authority of the Commissioner and must be read in conjunction with Law Administration Practice Statement <u>PS LA 1998/1</u>. ATO personnel, including non ongoing staff and relevant contractors, must comply with this law administration practice statement, unless doing so creates unintended consequences or is considered incorrect. Where this occurs, ATO personnel must follow their business line's escalation process.

SUBJECT: GST treatment of Australian fees or charges under Division 81

of the A New Tax System (Goods and Services Tax) Act 1999

PURPOSE: This practice statement sets out the administrative approach

the Australian Taxation Office (ATO) will take on and from 1 July 2013 where Australian government agencies determine the GST classification of supplies that they make for which Australian fees or charges are received as consideration

TABLE OF CONTENTS	Paragraph
SCOPE	1
BACKGROUND	5
STATEMENT	9
Administrative treatment of Australian fees and charges	9
EXPLANATION	12
Legislation and GST regulations	12
Treasurer's determination	21
A fee or charge not covered by the administrative treatment	28
Appendix A	Page 6

SCOPE

- 1. This practice statement applies on and from 1 July 2013 to Australian government agencies¹ self-assessing the GST classification of supplies under section 81-10 of the A New Tax System (Goods and Services Tax) Act 1999.² It applies to Australian fees or charges³ listed in the A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) (Treasurer's determination) which are received as consideration for the supplies they make.
- 2. Australian government agencies encompass local municipal and shire councils, state and territory entities, and Commonwealth entities.
- 3. The treatment in this practice statement applies to Australian government agencies that self-assess Australian fees or charges as being 'exempt' in accordance with the Treasurer's determination. If an Australian fee or charge that receives this treatment is subsequently considered not to be exempt, the Commissioner will require the treatment to be changed prospectively.
- 4. It does not apply to Australian government agencies in self-assessing:
 - (a) Australian taxes subsection 81-5(1) applies to these items; and
 - (b) Australian fees or charges not listed in the Treasurer's determination.

BACKGROUND

- 5. Division 81 provides the GST treatment of Australian taxes and Australian fees or charges received by Australian government agencies for supplies that they make.
- 6. Division 81 was amended with effect from 1 July 2011 to enable Australian government agencies to self-assess the GST treatment of Australian taxes and Australian fees or charges. Regulations 81-10.01, 81-15.01 and 81-15.02 of the *A New Tax System (Goods and Services Tax) Regulations 1999* (GST Regulations),⁵ were introduced to make certain Australian fees or charges:
 - consideration for a supply and subject to GST;⁶ or
 - not consideration for a supply and exempt.
- 7. The Division 81 amendments including the GST regulations are intended to largely maintain the GST treatment of the Australian taxes, fees or charges provided by the Treasurer's determination.
- 8. The Treasurer's determination made for purposes of Division 81 ceases to have effect on and from 1 July 2013. Australian government agencies as a result need to self-assess the GST treatment of all the fees and charges previously listed in the Treasurer's determination.

(b) an authority of the Commonwealth or of a State or a Territory.'

¹ The term 'Australian government agency' is defined in section 195-1 by reference to section 995-1 of the *Income Tax Assessment Act 1997* (ITAA 1997) as meaning:

⁽a) 'the Commonwealth, a State or a Territory; or

² Unless otherwise stated, all legislative references in this practice statement are to the *A New Tax System (Goods and Services Tax) Act 1999.*

³ The term 'Australian fee or charge' is defined in section 195-1 as 'a fee or charge (however described), other than an *Australian tax, imposed under an *Australian law and payable to an *Australian government agency.'

⁴ In this practice statement, if an Australian tax or an Australian fee or charge is not consideration for a supply and is not subject to GST, it is referred to as being 'exempt'.

⁵ Unless otherwise stated, all references to the GST regulations are to the *A New Tax System (Goods and Services Tax) Regulations 1999.*

⁶ The supply will be a taxable supply if all other requirements of section 9-5 are satisfied.

⁷ Paragraph 81-15.01(1)(h) of the GST Regulations extended the operation of the Treasurer's determination in respect of fees and charges to 30 June 2013.

STATEMENT

Administrative treatment of Australian fees and charges

- On and from 1 July 2013, and subject to paragraph 10, the ATO will take the 9. administrative approach that:
 - if an Australian government agency classifies Australian fees or (a) charges listed on the Treasurer's determination as being 'exempt' in accordance with the Treasurer's determination, the Commissioner will not disturb the treatment retrospectively;
 - (b) if an Australian fee or charge that is treated as 'exempt' is subsequently considered not to be 'exempt', the Commissioner will require the treatment to be changed prospectively.
- Australian fees or charges that will not be eligible to receive this treatment are 10. those Australian fees or charges:
 - (a) listed on the Treasurer's determination that are regarded as being consideration for a supply under regulation 81-10.01 of the GST regulations:8or
 - in respect of which the Commissioner has issued a private ruling to an (b) entity or issued a public ruling (including a Class Ruling).
- 11. Australian government agencies should self-assess Australian taxes and Australian fees or charges *not* listed on the Treasurer's determination by using Division 81 and regulations 81-10.01, 81-15.01 and 81-15.02 of the GST regulations.

EXPLANATION

Legislation and GST regulations

- Australian government agencies must self-assess their GST obligations in relation to Australian taxes and Australian fees or charges using Division 81 and the GST regulations.
- 13. Up until 30 June 2011, Division 81 operated by treating a payment of any Australian tax, fee or charge as consideration for a supply unless it was of a kind specified in a legislative instrument by the Treasurer (the Treasurer's determination) made for the purposes of former subsection 81-5(2).
- 14. Former subsection 81-5(2) provided that the payment of an Australian tax, fee or charge of a kind specified in a Treasurer's determination, or the discharging of a liability to make such a payment, was not the provision of consideration and hence was not subject to the GST.
- 15. Division 81 was amended with effect from 1 July 2011 to enable government agencies to self-assess the GST treatment of Australian taxes and Australian fees or charges.
- 16. On and from 1 July 2011, Division 81 operates as follows:
 - the payment of an Australian tax9 will be 'exempt' under (a) subsection 81-5(1); or

Page 3 of 7

⁸ Regulation 81-10.01 of the GST regulations prescribes fees or charges that are consideration for a supply and hence subject to GST, if the other requirements of section 9-5 are satisfied.

⁹ 'Australian tax' is defined in section 195-1 as: 'means a tax (however described) imposed under an *Australian law.'

- (b) an Australian fee or charge will be 'exempt' under subsection 81-10(1) if it is of a kind to which subsections 81-10(4) and (5) apply.
- 17. However, regulations can be made with the effect of treating a payment of an Australian tax, or the discharging of a liability to make such a payment, as the provision of consideration for a supply, which may be a taxable supply if the requirements of section 9-5 are satisfied.¹⁰
- 18. Also, regulations can be made with the effect of treating a payment of an Australian fee or charge, or the discharging of a liability to make such a payment, as:
 - the provision of consideration for a supply, which may be a taxable supply if the requirements of section 9-5 are satisfied 11 regulation 81-10.01 of the GST regulations has been made specifying particular Australian fees or charges that are consideration for a supply; and
 - (b) not the provision of consideration for a supply and therefore 'exempt' regulation 81-15.01 of the GST regulations has been made specifying particular Australian fees or charges that are not consideration for a supply.
- 19. Tie-breaker rules exist if regulations 81-10.01 and 81-15.01 of the GST regulations both apply. Under the tie-breaker rules:
 - (a) If paragraph 81-10.01(1)(g) and regulation 81-15.01 apply, the fee or charge is not the provision of consideration for a supply under subregulation 81-15.02(1). The supply is therefore 'exempt'.
 - (b) If paragraphs 81-10.01(1)(a), (b), (c), (d), (e), (f) or (h) and regulation 81-15.01 apply, the fee or charge is the provision of consideration for a supply under subregulation 81-15.02(2). The supply may be a taxable supply if the requirements of section 9-5 are satisfied.
 - (c) However, if the fee or charge is specified in the Treasurer's determination and was imposed before 1 July 2013, the fee or charge is not the provision of consideration under subregulation 81-15.02(3). The supply is therefore 'exempt'.
- 20. The operation of the legislation and the GST regulations is represented in a diagram at Appendix A to this Practice Statement.

Treasurer's determination

- 21. Treasurer's determination is a legislative instrument developed for the purposes of former subsection 81-5(2) that specified Australian taxes, fees and charges that are not consideration for a supply, and therefore exempt from GST.
- 22. Despite the repeal of former subsection 81-5(2), the application provisions in the *Tax Laws Amendment (2011 Measures No. 2) Act 2011* provided that the Treasurer's determination continued to have effect until 30 June 2012. The GST treatment for Australian fees or charges covered by the Treasurer's determination was maintained until 30 June 2013 by paragraph 81-15.01(1)(h) of the GST regulations.

¹⁰ Subsection 81-5(2). At the time of preparing this practice statement there are no regulations prescribing a payment that is, or is a kind of, an Australian tax.

¹¹ Subsection 81-10(2).

¹² Section 81-15.

- 23. The explanatory memorandum to Tax Laws Amendment (2011 Measures No. 2) Bill 2011 that amended Division 81 states that the process of updating the Treasurer's determination placed an administrative burden on all levels of government. The Treasurer's determination was made bi-annually and extended to approximately 700 pages of taxes, fees or charges. The amendment was intended to reduce this burden by allowing government agencies to self-assess.
- 24. The amendment also provides increased certainty by allowing Australian government agencies to treat eligible items as exempt from the time that they are introduced rather than some later time when they are listed in a Treasurer's determination.
- 25. Prior to the amendments, to determine the GST treatment of a fee or a charge, Government agencies simply needed to consult the Treasurer's determination.
- 26. Some Australian government agencies expressed concerns that the amended Division 81 and the GST regulations that applied from 1 July 2011 did not provide the same certainty of GST treatment for Australian fees or charges that existed prior to the amendments. These concerns were reduced by the publishing of amended GST regulations that applied on and from 1 July 2012 and that extended the operation of the existing Treasurer's determination to 30 June 2013.
- 27. The administrative treatment in this Practice Statement provides increased certainty that Australian government agencies have sought in order to administer their GST obligations in respect of Australian fees or charges.

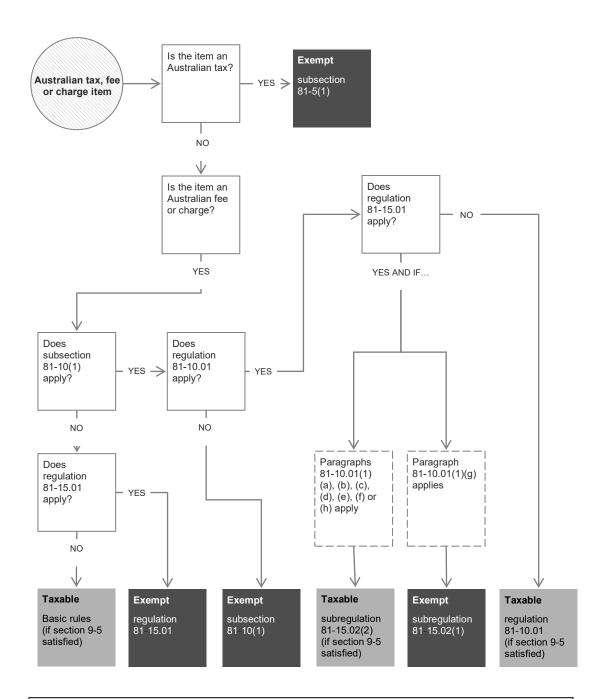
A fee or charge not covered by the administrative treatment

- 28. For Australian fees or charges not covered by the administrative treatment under this Practice Statement, an Australian government agency should self-assess by applying the rules of Division 81 and regulations 81-10.01, 81-15.01 and 81-15.02 of the GST regulations.
- 29. If an Australian government agency is uncertain of the GST treatment of an Australian fee or charge, they are encouraged to seek a private ruling.

Appendix A

Diagram of the law and regulations

This diagram shows how Division 81 of the *A New Tax System (Goods and Services Tax) Act 1999* and regulations 81-10.01, 81-15.01 and 81-15.02 of the A New Tax System (Goods and Services Tax) Regulations 1999 determines whether a supply by a government agency is subject to GST.



*Please note: The operation of subsection 81-5(2) has not been inserted into this diagram.

Subsection 81-5(2) enables a regulation to be made that would make an Australian tax subject to GST where subsection 81-5(1) otherwise applies to make the Australian tax exempt. At the time of preparing this practice statement there are no regulations made under subsection 81-5(2), so the provision does not apply at this stage and hence it has not been included in the diagram.

Australian tax goods and services tax Treasurer's determination Legislative references ITAA 1997 995-1 ANTS(GST)A 1999 9-5 ANTS(GST)A 1999 Div 81 ANTS(GST)A 1999 81-5(2) ANTS(GST)A 1999 81-5(2) ANTS(GST)A 1999 81-10(1) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10.01 ANTS(GST)A 1999 81-10.01 ANTS(GST)A 1999 81-10.01 ANTS(GST)A 1999 81-10.01(1)(a) ANTS(GST)R 1999 81-10.01(1)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-15.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references 1-4KSXZZH	Subject references	Australian fee or charge
Goods and services tax		1
Treasurer's determination		
Legislative references		
ANTS(GST)A 1999 9-5 ANTS(GST)A 1999 Div 81 ANTS(GST)A 1999 81-5(1) ANTS(GST)A 1999 81-5(2) ANTS(GST)A 1999 81-10 ANTS(GST)A 1999 81-10(1) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(6) ANTS(GST)A 1999 81-10(1) ANTS(GST)A 1999 81-10.01 ANTS(GST)A 1999 81-10.01 ANTS(GST)R 1999 81-10.01(1)(6) ANTS(GST)R 1999 81-15.01(1)(6) ANTS(GST)R 1999 81-15.01(1)(6) ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)	L agialativa vafavanaa	
ANTS(GST)A 1999 Div 81 ANTS(GST)A 1999 81-5(1) ANTS(GST)A 1999 81-5(2) ANTS(GST)A 1999 81-5(2) ANTS(GST)A 1999 81-10 ANTS(GST)A 1999 81-10(1) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10.5) ANTS(GST)A 1999 81-10.01 ANTS(GST)R 1999 81-10.01 ANTS(GST)R 1999 81-10.01(1)(a) ANTS(GST)R 1999 81-10.01(1)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(e) ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)	Legislative references	
ANTS(GST)A 1999 81-5(1) ANTS(GST)A 1999 81-5(2) ANTS(GST)A 1999 81-10(1) ANTS(GST)A 1999 81-10(1) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(4) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-15 ANTS(GST)A 1999 81-10.01 ANTS(GST)A 1999 81-10.01 ANTS(GST)R 1999 81-10.01(1)(a) ANTS(GST)R 1999 81-10.01(1)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references 1-4KSXZZH		, ,
ANTS(GST)A 1999 81-5(2) ANTS(GST)A 1999 81-10 ANTS(GST)A 1999 81-10(1) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-15 ANTS(GST)A 1999 81-15 ANTS(GST)A 1999 81-10.01 ANTS(GST)R 1999 81-10.01(1)(a) ANTS(GST)R 1999 81-10.01(1)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(e) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)		
ANTS(GST)A 1999 81-10 ANTS(GST)A 1999 81-10(1) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(4) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-15 ANTS(GST)A 1999 81-15 ANTS(GST)A 1999 81-10.01 ANTS(GST)R 1999 81-10.01(1)(a) ANTS(GST)R 1999 81-10.01(1)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)		, , ,
ANTS(GST)A 1999 81-10(1) ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(4) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-10(5) ANTS(GST)A 1999 81-15 ANTS(GST)A 1999 81-15 ANTS(GST)A 1999 81-10.01 ANTS(GST)R 1999 81-10.01 ANTS(GST)R 1999 81-10.01(1)(a) ANTS(GST)R 1999 81-10.01(1)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)		
ANTS(GST)A 1999 81-10(2) ANTS(GST)A 1999 81-10(4) ANTS(GST)A 1999 81-10(5) 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)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)		
ANTS(GST)A 1999 81-10(4) ANTS(GST)A 1999 81-10(5) 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)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(e) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)		
ANTS(GST)A 1999 81-10(5) 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)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)		
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)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)		
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)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(e) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 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)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(e) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)		
ANTS(GST)R 1999 81-10.01(1)(a) ANTS(GST)R 1999 81-10.01(1)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(e) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)		
ANTS(GST)R 1999 81-10.01(1)(b) ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(e) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)		,
ANTS(GST)R 1999 81-10.01(1)(c) ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(e) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
ANTS(GST)R 1999 81-10.01(1)(d) ANTS(GST)R 1999 81-10.01(1)(e) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
ANTS(GST)R 1999 81-10.01(1)(e) ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
ANTS(GST)R 1999 81-10.01(1)(f) ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
ANTS(GST)R 1999 81-10.01(1)(g) ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01(1)(h) ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
ANTS(GST)R 1999 81-10.01(1)(h) ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01(1)(h) ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
ANTS(GST)R 1999 81-15.01 ANTS(GST)R 1999 81-15.01(1)(h) ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		, , , , , , , , , , , , , , , , , , , ,
ANTS(GST)R 1999 81-15.01(1)(h) ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
ANTS(GST)R 1999 81-15.02 ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
ANTS(GST)R 1999 81-15.02(1) ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
ANTS(GST)R 1999 81-15.02(2) ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
ANTS(GST)R 1999 81-15.02(3) Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
Tax Laws Amendment (2011 Measures No. 2) Act 2011 Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
Other references A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH		
Fees and Charges) Determination 2011 (No. 1) File references 1-4KSXZZH	Other references	
	Other references	
	File references	1-4KSXZZH
Date issued 13 June 2013	Date issued	13 June 2013
Date of effect 1 July 2013	Date of effect	1 July 2013
Other Business Lines consulted Law and Practice		Law and Practice
Business Line Indirect Tax	Business Line	Indirect Tax
ISSN 2651-9526	ISSN	2651-9526

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).