



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

No. 55, 1999

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Volume 1: sections 1-1 to 113-5
Volume 2: sections 114-1 to 195-1
Schedules
Endnotes

Each volume has its own contents

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About this compilation

This compilation

This is a compilation of the *A New Tax System (Goods and Services Tax) Act 1999* that shows the text of the law as amended and in force on 1 October 2023 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Chapter 4—The special rules

Part 4-3—Special rules mainly about importations

Note: The special rules in this Part mainly modify the operation of Part 2-3, but they may affect other Parts of Chapter 2 in minor ways.

Division 114—Importations without entry for home consumption

114-1 What this Division is about

This Division treats as taxable importations several kinds of importations of goods covered by the *Customs Act 1901*, even though the goods are not entered for home consumption. An entity that enters for home consumption warehoused goods imported by someone else is entitled to any input tax credit for the importation.

114-5 Importations without entry for home consumption

- (1) You make a *taxable importation* if:
- (a) the circumstances referred to in the third column of the following table occur; and
 - (b) you are referred to in the fourth column of the table as the importer in relation to those circumstances.

However, there is not a taxable importation to the extent that the importation to which the circumstances relate is a *non-taxable importation.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-3 Special rules mainly about importations

Division 114 Importations without entry for home consumption

Section 114-5

Importations without entry for home consumption			
Item	Topic	Circumstance	Importer
1	Personal or household effects of passengers or crew	Goods of a kind referred to in paragraph 68(1)(d) of the <i>Customs Act 1901</i> are delivered into home consumption in accordance with an authorisation under section 71 of that Act.	The person to whom the authorisation was granted.
2	Low value consignments by post	Goods of a kind referred to in paragraph 68(1)(e) of the <i>Customs Act 1901</i> are delivered into home consumption in accordance with an authorisation under section 71 of that Act.	The person to whom the authorisation was granted.
3	Other low value consignments	Goods of a kind referred to in paragraph 68(1)(f) of the <i>Customs Act 1901</i> are delivered into home consumption in accordance with an authorisation under section 71 of that Act.	The person to whom the authorisation was granted.
4	Other goods exempt from entry	Goods of a kind referred to in paragraph 68(1)(i) of the <i>Customs Act 1901</i> are delivered into home consumption in accordance with an authorisation under section 71 of that Act.	The person to whom the authorisation was granted.
5	Like customable goods	Goods are delivered into home consumption in accordance with a permission granted under section 69 of the <i>Customs Act 1901</i> .	The person to whom the permission was granted.
6	Special clearance goods	Goods are delivered into home consumption in accordance with a permission granted under section 70 of the <i>Customs Act 1901</i> .	The person to whom the permission was granted.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Importations without entry for home consumption

Item	Topic	Circumstance	Importer
10	Return of seized goods	Goods that have been seized under a warrant issued under section 203 of the <i>Customs Act 1901</i> , or under section 203B or 203C of that Act, are delivered to a person on the basis that they are not forfeited goods.	The person to whom the goods are delivered.
13	Inwards duty free shops	Goods that are *airport shop goods purchased from an *inwards duty free shop by a *relevant traveller are removed from a *customs clearance area.	The relevant traveller.
15	Installations and goods on installations	Goods are deemed by section 49B of the <i>Customs Act 1901</i> to be imported into the indirect tax zone.	The person who is the owner (within the meaning of the <i>Customs Act 1901</i>) of the goods when they are deemed to be so imported.
16	Goods not entered for home consumption when required	Goods not covered by any other item of this table are imported into the indirect tax zone, and: (a) if they are required to be entered under section 68 of the <i>Customs Act 1901</i> —they are not entered in accordance with that requirement; or (b) in any other case—a requirement under that Act relating to their importation has not been complied with	The person who fails to comply with that requirement.

(2) This section has effect despite section 13-5.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 114-10

114-10 Goods that have already been entered for home consumption etc.

Once goods have been:

- (a) entered for home consumption within the meaning of the *Customs Act 1901*; or
- (b) taken to be imported because of the application of an item in the table in section 114-5;

they cannot subsequently be taken to be imported because of the application of an item in the table, unless they have been exported from the indirect tax zone since they were so entered or taken to be imported.

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 the indirect tax zone 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).

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*

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- 1901* is an importation into the indirect tax zone 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.

114-25 Warehoused goods entered for home consumption by an entity other than the importer

- (1) If you enter for home consumption (within the meaning of the *Customs Act 1901*) goods that are warehoused goods (within the meaning of that Act) and that were imported by another person:
- (a) you are treated, for the purposes of Division 15, as having imported the goods; and
- (b) the extent (if any) to which you entered the goods for home consumption for a *creditable purpose is treated as the extent (if any) to which you imported the goods for a creditable purpose.
- (2) This section has effect despite Division 15 (which is about creditable importations).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 117—Valuation of re-imported goods

117-1 What this Division is about

Taxable importations of goods that were exported, and then re-imported, are in some cases given a lower value than would otherwise apply. The GST then applies only to the lower value, and not to the entire value, of the goods.

117-5 Valuation of taxable importations of goods that were exported for repair or renovation

- (1) The *value* of a *taxable importation of goods that were exported from the indirect tax zone for repair or renovation, or that are part of a *batch repair process, is the sum of:
- (a) the cost, as determined by the *Comptroller-General of Customs, of materials, labour and other charges involved in the repair or renovation; and
 - (b) the amount paid or payable:
 - (i) for the *international transport of the goods to their *place of consignment in the indirect tax zone; and
 - (ii) to insure the goods for that transport; to the extent that the amount is not already included under paragraph (a); and
 - (ba) the amount paid or payable for a supply to which item 5A in the table in subsection 38-355(1) applies, to the extent that the amount:
 - (i) is not an amount, the payment of which (or the discharging of a liability to make a payment of which), because of Division 81 or regulations made under that Division, is not the provision of *consideration; and
- Note: Division 81 excludes certain taxes, fees and charges from the provision of consideration.
- (ii) is not already included under paragraph (a) or (b); and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (c) any *customs duty payable in respect of the importation of the goods.
- (1A) If an amount to be taken into account under paragraph (1)(b) or (ba) is not an amount in Australian currency, the amount so taken into account is the equivalent in Australian currency of that amount, ascertained in the way provided in section 161J of the *Customs Act 1901*.
- (2) Goods are part of a **batch repair process** if:
 - (a) they are part of a process to replace goods that were exported from the indirect tax zone for repair or renovation; and
 - (b) they are not new or upgraded versions of the exported goods; and
 - (c) they are not replacing goods that have reached the end of their effective operational life.
- (3) This section has effect despite subsection 13-20(2) (which is about the value of taxable importations).

117-10 Valuation of taxable importations of live animals that were exported

- (1) If there is a *taxable importation of a live animal that was exported, and the difference between:
 - (a) what would have been the value of the importation if this section did not apply; and
 - (b) what would have been the value of a taxable importation of the animal if it had been imported immediately before the time of the exportation;is greater than zero, the **value** of the *taxable importation is an amount equal to that difference.
- (2) In any other case, the **value** of a *taxable importation of a live animal that was exported is nil.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-3 Special rules mainly about importations

Division 117 Valuation of re-imported goods

Section 117-15

- (3) However, this section does not apply if the ownership of the animal when it is imported is different from its ownership when it was last exported.
- (4) This section has effect despite subsection 13-20(2) (which is about the value of taxable importations).

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

- (1) If:
 - (a) you were liable to pay the *assessed GST on a *taxable importation to which section 117-10 applied; and
 - (b) the importation was not a *creditable importation; and
 - (c) the circumstances specified in the regulations occur;the Commissioner must, on behalf of the Commonwealth, pay to you an amount equal to the amount of the assessed GST payable on the taxable importation.
- (2) The amount is payable within the period and in the manner specified in the regulations.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Part 4-4—Special rules mainly about net amounts and adjustments

Note: The special rules in this Part mainly modify the operation of Part 2-4, but they may affect other Parts of Chapter 2 in minor ways.

Division 123—Simplified accounting methods for retailers and small enterprise entities

123-1 What this Division is about

The Commissioner can create simplified accounting methods that some retailers and small enterprise entities can choose to apply with a view to reducing their costs of complying with the requirements of the GST.

123-5 Commissioner may determine simplified accounting methods

- (1) The Commissioner may determine in writing an arrangement (to be known as a simplified accounting method) that:
 - (a) specifies the kinds of *retailers to whom it is available and provides a method for working out *net amounts of retailers to whom the method applies; or
 - (b) specifies the kinds of *small enterprise entities to whom it is available and provides a method for working out *net amounts of small enterprise entities to whom the method applies.
- (2) The kinds of *retailer specified under paragraph (1)(a) must all be kinds of retailers that:
 - (a) sell *food; or
 - (b) make supplies that are *GST-free under Subdivision 38-G (Non-commercial activities of charities etc.);in the course or furtherance of *carrying on their *enterprise.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-4 Special rules mainly about net amounts and adjustments

Division 123 Simplified accounting methods for retailers and small enterprise entities

Section 123-7

- (3) The kinds of *small enterprise entities specified under paragraph (1)(b) must all be kinds of small enterprise entities that, in the course or furtherance of *carrying on their *enterprises:
- (a) make both:
 - (i) *taxable supplies; and
 - (ii) supplies that are *GST-free; or
 - (b) make both:
 - (i) *creditable acquisitions; and
 - (ii) acquisitions that are not creditable acquisitions because the supplies, made to the small enterprise entities, to which the acquisitions relate are GST-free.

123-7 Meaning of *small enterprise entity*

- (1) An entity is a ***small enterprise entity*** at a particular time if:
- (a) the entity is a *small business entity (other than because of subsection 328-110(4) of the *ITAA 1997) for the *income year in which the time occurs; or
 - (aa) the entity is an entity covered by subsection (1A) for the income year in which the time occurs; or
 - (b) at that time, the entity does not carry on a business and its *GST turnover does not exceed the *small enterprise turnover threshold.
- (1A) An entity is covered by this subsection for an *income year if:
- (a) the entity is not a *small business entity (other than because of subsection 328-110(4) of the *ITAA 1997) for the income year; and
 - (b) the entity would be such a small business entity for the income year if:
 - (i) each reference in Subdivision 328-C (about what is a small business entity) of that Act to \$10 million were instead a reference to \$50 million; and
 - (ii) the reference in paragraph 328-110(5)(b) of that Act to a small business entity were instead a reference to an entity covered by this subsection.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (2) The *small enterprise turnover threshold* is \$2 million.

123-10 Choosing to apply a simplified accounting method

- (1) You may, by notifying the Commissioner in the *approved form:
- (a) choose to apply a *simplified accounting method if you are a *retailer of the kind to whom the method is available; or
 - (aa) choose to apply a *simplified accounting method if you are a *small enterprise entity of the kind to whom the method is available; or
 - (b) revoke your choice under paragraph (a) or (aa).
- (2) However, you:
- (a) cannot revoke the choice within 12 months after the day on which you made the choice; and
 - (b) cannot make a further choice as a *retailer within 12 months after the day on which you revoked a previous choice as a retailer; and
 - (ba) cannot make a further choice as a *small enterprise entity within 12 months after the day on which you revoked a previous choice as a small enterprise entity; and
 - (c) cannot choose to apply a *simplified accounting method in addition to another simplified accounting method.
- (3) Your choice to apply a *simplified accounting method has effect from the start of the tax period specified in your notice.
- (4) Your choice to apply a *simplified accounting method ceases to have effect:
- (a) if you made your choice as a *retailer and cease to be a retailer of the kind to whom the method is available—from the start of the tax period occurring after the day on which you cease to be such a retailer; or
 - (aa) if you made your choice as a *small enterprise entity and cease to be a small enterprise entity of the kind to whom the method is available—from the start of the tax period

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-4 Special rules mainly about net amounts and adjustments

Division 123 Simplified accounting methods for retailers and small enterprise entities

Section 123-15

occurring after the day on which you cease to be such a small enterprise entity; or

- (b) if you revoke your choice to apply the method—from the start of the tax period specified in your notice of revocation.

123-15 Net amounts

- (1) If you are a *retailer or a *small enterprise entity who has chosen to apply a *simplified accounting method, the **net amount** for a tax period during which the choice has effect is worked out using the method provided for by the simplified accounting method.

- (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.

- (2) This section has effect despite section 17-5 (which is about net amounts).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 126—Gambling

126-1 What this Division is about

Gambling is dealt with under the GST by using a global accounting system that provides for an alternative way of working out your net amounts by incorporating your net profits from taxable supplies involving gambling.

126-5 Global accounting system for gambling supplies

- (1) If you are liable for the GST on a *gambling supply, your **net amount** for the tax period to which the GST on the supply is attributable is as follows:

Global GST amount + Other GST – Input tax credits

where:

global GST amount is your *global GST amount for the tax period.

input tax credits is the sum of all of the input tax credits to which you are entitled on the *creditable acquisitions and *creditable importations that are attributable to the tax period.

Note: Any supplies under the global accounting system will not have attracted input tax credits.

other GST is the sum of all of the GST for which you are liable on the *taxable supplies that are attributable to the tax period, other than *gambling supplies.

For the basic rules on what is attributable to a particular period, see Division 29.

- (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

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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(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.

(3) This section has effect despite section 17-5 (which is about net amounts).

Note: If you are a *GST instalment payer your net amount is reduced by GST instalments you have paid: see section 162-105.

126-10 Global GST amounts

(1) Your **global GST amount** for a tax period is as follows:

$$\left(\text{Total amount wagered} - \text{Total monetary prizes} \right) \times \frac{1}{11}$$

where:

total amounts wagered is the sum of the *consideration for all of your *gambling supplies that are attributable to that tax period.

total monetary prizes is the sum of:

- (a) the *monetary prizes you are liable to pay, during the tax period, on the outcome of gambling events (whether or not any of those gambling events, or the *gambling supplies to which the monetary prizes relate, take place during the tax period); and
- (b) any amounts of *money or *digital currency you are liable to pay, during the tax period, under agreements between you and *recipients of your gambling supplies, to repay to them a

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

proportion of their losses relating to those supplies (whether or not the supplies take place during the tax period).

For the basic rules on what is attributable to a particular period, see Division 29.

- (2) However, your **global GST amount** is zero for any tax period in which total monetary prizes exceeds total amounts wagered.
- (3) In working out the total monetary prizes for a tax period, disregard any *monetary prizes you are liable to pay, during the tax period, that relate to supplies that are *GST-free.
- (4) Your **global GST amount** for a tax period may be affected by sections 126-15 and 126-20.

126-15 Losses carried forward

If, for any tax period, your total monetary prizes referred to in subsection 126-10(1) exceed your total amounts wagered referred to in that subsection, the amount of that excess is to be added to your total monetary prizes, referred to in that subsection, for the next tax period.

126-20 Bad debts

- (1) You cannot have an *adjustment under Division 21 in relation to a *gambling supply.
- (2) If, in a tax period, you write off as bad the whole or part of the *consideration for a *gambling supply that is due as a debt, but has not been received, the amount written off is to be added to your total monetary prizes, referred to in subsection 126-10(1), for that tax period.
- (3) However, if, in a tax period, you recover the whole or part of the amount written off, the amount recovered is to be added to your total amounts wagered, referred to in subsection 126-10(1), for that tax period.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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- (4) This section has effect despite sections 21-5 and 21-10 (which are about adjustments for writing off and recovering suppliers' bad debts).

126-25 Application of Subdivision 9-C

Subdivision 9-C does not apply to a *gambling supply.

126-27 When gambling supplies are connected with the indirect tax zone

- (1) A *gambling supply is *connected with the indirect tax zone* if the *recipient of the supply is an Australian resident (unless he or she is an Australian resident solely because the definition of *Australia* in the *ITAA 1997 includes the external Territories).
- (2) This section has effect in addition to section 9-25 (which is about when supplies are connected with the indirect tax zone).

126-30 Gambling supplies do not give rise to creditable acquisitions

- (1) An acquisition of a thing is not a *creditable acquisition if the supply of the thing acquired was a *gambling supply.
- (2) This section has effect despite section 11-5 (which is about what is a creditable acquisition).

126-32 Repayments of gambling losses are not consideration

- (1) A payment of *money or *digital currency is not the provision of *consideration to the extent that the payment:
 - (a) is made by a supplier of *gambling supplies to a *recipient of gambling supplies that the supplier makes; and
 - (b) is made, under an agreement between them, to repay to the recipient a proportion of his or her losses relating to those supplies.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (2) This section has effect despite section 9-15 (which is about what is consideration).

126-33 Tax invoices not required for gambling supplies

- (1) You are not required to issue a *tax invoice for a *taxable supply that you make that is solely a *gambling supply.
- (2) This section has effect despite section 29-70 (which is about the requirement to issue tax invoices).

126-35 Meaning of *gambling supply* and *gambling event*

- (1) A ***gambling supply*** is a *taxable supply involving:
- (a) the supply of a ticket (however described) in a lottery, raffle or similar undertaking; or
 - (b) the acceptance of a bet (however described) relating to the outcome of a *gambling event.
- (2) A ***gambling event*** is:
- (a) the conducting of a lottery or raffle, or similar undertaking; or
 - (b) a race, game, or sporting event, or any other event, for which there is an outcome.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 129—Changes in the extent of creditable purpose

Table of Subdivisions

129-A	General
129-B	Adjustment periods
129-C	When adjustments for acquisitions and importations arise
129-D	Amounts of adjustments for acquisitions and importations
129-E	Attributing adjustments under this Division

129-1 What this Division is about

The extent to which an acquisition or importation is for a creditable purpose affects the amount of the resulting input tax credit. When the extent of creditable purpose is changed by later events, adjustments (for the purpose of working out net amounts under Part 2-4) may need to be made.

Subdivision 129-A—General

129-5 Adjustments arising under this Division

- (1) An *adjustment can arise under this Division for:
 - (a) an acquisition, even if it is not a *creditable acquisition; or
 - (b) an importation, even if it is not a *creditable importation;in respect of any *adjustment period for the acquisition or importation.
- (2) However, in determining:
 - (a) whether an adjustment under this Division arises; or
 - (b) the amount of such an *adjustment;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

disregard any change in the extent to which the thing acquired or imported is *applied in making *financial supplies, unless you *exceed the financial acquisitions threshold.

129-10 Adjustments do not arise under this Division for acquisitions and importations below a certain value

- (1) Despite section 129-5, an adjustment cannot arise under this Division for an acquisition or importation that *relates to business finance, unless the acquisition or importation had a *GST exclusive value of more than \$10,000.
- (2) Despite section 129-5, an adjustment cannot arise under this Division for an acquisition or importation that does not *relate to business finance, unless the acquisition or importation had a *GST exclusive value of more than \$1,000.
- (3) An acquisition or importation *relates to business finance* if, at the time of the acquisition or importation, it:
 - (a) related solely or partly to making *financial supplies; and
 - (b) was not solely or partly of a private or domestic nature.

129-15 Adjustments do not arise under this Division where there are adjustments under Division 130

Despite section 129-5, you cannot have an adjustment under this Division for an acquisition if you have already had an *adjustment under Division 130 (goods applied solely to private or domestic use) for the acquisition.

Subdivision 129-B—Adjustment periods

129-20 Adjustment periods

- (1) An *adjustment period* for an acquisition or importation is a tax period applying to you that:
 - (a) starts at least 12 months after the end of the tax period to which the acquisition or importation is attributable (or would

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 129-20

be attributable if it were a *creditable acquisition or *creditable importation); and

(b) ends:

(i) on 30 June in any year; or

(ii) if none of the tax periods applying to you in a particular year ends on 30 June—closer to 30 June than any of the other tax periods applying to you in that year.

In addition, a tax period provided for under section 27-39 or 27-40 or subsection 151-55(1) or 162-85(1) is an **adjustment period** for the acquisition or importation.

Note: Section 27-39 deals with an incapacitated entity's tax periods. Section 27-40 and subsections 151-55(1) and 162-85(1) deal with an entity's concluding tax period.

(2) Despite subsection (1), for an acquisition or importation that *relates to business finance:

(a) if the *GST exclusive value of the acquisition or importation is \$50,000 or less—only the first such tax period is an **adjustment period**; or

(b) if the GST exclusive value of the acquisition or importation is more than \$50,000 but less than \$500,000—only the first 5 such tax periods are **adjustment periods**; or

(c) if the GST exclusive value of the acquisition or importation is \$500,000 or more—only the first 10 such tax periods are **adjustment periods**.

(3) Despite subsection (1), for an acquisition or importation that does not *relate to business finance:

(a) if the *GST exclusive value of the acquisition or importation is \$5,000 or less—only the first 2 such tax periods are **adjustment periods**; or

(b) if the GST exclusive value of the acquisition or importation is more than \$5,000 but less than \$500,000—only the first 5 such tax periods are **adjustment periods**; or

(c) if the GST exclusive value of the acquisition or importation is \$500,000 or more—only the first 10 such tax periods are **adjustment periods**.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

However, the Commissioner may, having regard to record keeping requirements for the purposes of income tax, determine in writing that a fewer number of tax periods are *adjustment periods* for a particular class of acquisitions or importations that do not *relate to business finance.

129-25 Effect on adjustment periods of things being disposed of etc.

- (1) Despite section 129-20, if:
- (a) you dispose of a thing acquired or imported (other than in circumstances giving rise to a *decreasing adjustment under Division 132); or
 - (b) a thing acquired or imported is lost, stolen or destroyed; or
 - (c) a thing is acquired only for a particular period and that period expires;
- the next tax period applying to you that ends:
- (d) on 30 June in any year; or
 - (e) if none of the tax periods applying to you in a particular year ends on 30 June—closer to 30 June than any of the other tax periods applying to you in that year;
- is the last *adjustment period for the acquisition or importation in question.
- (2) Despite section 129-20, if:
- (a) you dispose of a thing acquired or imported; and
 - (b) the disposal takes place in circumstances giving rise to a *decreasing adjustment under Division 132;
- then:
- (c) the last *adjustment period to end before the disposal is the last adjustment period for the acquisition or importation in question; and
 - (d) if no such adjustment period ended before the disposal, there is no adjustment period for the acquisition or importation.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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- (3) This section does not apply to a disposal if this Division continues to apply to the acquisition or importation of the thing because of subsection 138-17(2).

Subdivision 129-C—When adjustments for acquisitions and importations arise

129-40 Working out whether you have an adjustment

- (1) This is how to work out whether you have an *increasing adjustment or a *decreasing adjustment under this Division, for an *adjustment period, for an acquisition or importation:

Method statement

Step 1. Work out the extent (if any) to which you have *applied the thing acquired or imported for a *creditable purpose during the period of time:

- (a) starting when you acquired or imported the thing; and
- (b) ending at the end of the *adjustment period.

This is the *actual application of the thing*.

Step 2. Work out:

- (a) if you have not previously had an *adjustment under this Division for the acquisition or importation—the extent (if any) to which you acquired or imported the thing for a *creditable purpose; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) if you have previously had an *adjustment under this Division for the acquisition or importation—the *actual application of the thing in respect of the last adjustment.

This is the *intended or former application of the thing*.

- Step 3. If the *actual application of the thing is less than its *intended or former application, you have an **increasing adjustment**, for the *adjustment period, for the acquisition or importation.
- Step 4. If the *actual application of the thing is greater than its *intended or former application, you have a **decreasing adjustment**, for the *adjustment period, for the acquisition or importation.
- Step 5. If the *actual application of the thing is the same as its *intended or former application, you have neither an increasing adjustment nor a decreasing adjustment, for the *adjustment period, for the acquisition or importation.

- (2) *Actual applications and *intended or former applications are to be expressed as percentages.
- (3) If the thing is acquired through a *reduced credit acquisition and, at the time of the acquisition, it was wholly for a *creditable purpose because of Division 70, the extent to which it was acquired for a creditable purpose is the reduced input tax credit percentage prescribed for the purposes of subsection 70-5(2) for an acquisition of that kind.

129-45 Gifts to gift-deductible entities

- (1) If you are or were entitled to an input tax credit for the *creditable acquisition of a thing, an *adjustment does not arise under this

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-4 Special rules mainly about net amounts and adjustments

Division 129 Changes in the extent of creditable purpose

Section 129-50

Subdivision merely because you supply the thing as a gift to an *endorsed charity or *gift-deductible entity.

- (3) Subsection (1) does not apply in relation to a thing that you supply to a *gift-deductible entity endorsed as a deductible gift recipient (within the meaning of the *ITAA 1997) under section 30-120 of the ITAA 1997, unless:
- (a) the entity is:
 - (i) an *endorsed charity; or
 - (ii) a fund, authority or institution of a kind referred to in paragraph 30-125(1)(b) of the ITAA 1997; or
 - (b) each purpose to which the supply relates is a *gift-deductible purpose of the entity.

Note: This subsection excludes from this section supplies to certain (but not all) gift-deductible entities that are only endorsed for the operation of a fund, authority or institution. However, supplies can be covered by this section if they relate to the principal purpose of the fund, authority or institution.

129-50 Creditable purpose

- (1) You *apply a thing for a **creditable purpose** to the extent that you apply it in *carrying on your *enterprise.
- (2) However, you do not *apply a thing for a creditable purpose to the extent that:
 - (a) the application relates to making supplies that are *input taxed; or
 - (b) the application is of a private or domestic nature.
- (3) To the extent that an *application relates to making *financial supplies through an *enterprise, or a part of an enterprise, that you *carry on outside the indirect tax zone, the application is not, for the purposes of paragraph (2)(a), treated as one that relates to making supplies that would be *input taxed.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

129-55 Meaning of *apply*

Apply, in relation to a thing acquired or imported, includes:

- (a) supply the thing; and
- (b) consume, dispose of or destroy the thing; and
- (c) allow another entity to consume, dispose of or destroy the thing.

Subdivision 129-D—Amounts of adjustments for acquisitions and importations

129-70 The amount of an increasing adjustment

The amount of an *increasing adjustment that you have under Step 3 of the Method statement in section 129-40 for the thing acquired or imported is worked out as follows:

$$\text{Increasing adjustment} = \frac{\text{Full input tax credit}}{\text{tax credit}} \times \left(\begin{array}{l} \text{*Intended or} \\ \text{former application} \end{array} - \begin{array}{l} \text{*Actual} \\ \text{application} \end{array} \right)$$

where:

full input tax credit is the amount of the input tax credit to which you would have been entitled for acquiring or importing the thing for the purpose of your *enterprise if:

- (a) the acquisition or importation had been solely for a *creditable purpose; and
- (b) in the case where the supply to you was a *taxable supply because of section 72-5 or 84-5—the supply had been or is a *taxable supply under section 9-5.

129-75 The amount of a decreasing adjustment

The amount of a *decreasing adjustment that you have under Step 4 of the Method statement in section 129-40 for the thing acquired or imported is worked out as follows:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Division 129 Changes in the extent of creditable purpose

Section 129-80

$$\text{Decreasing adjustment} = \text{Full input tax credit} \times \left(\begin{array}{c} \text{*Actual} \\ \text{application} \end{array} - \begin{array}{c} \text{*Intended or} \\ \text{former application} \end{array} \right)$$

where:

full input tax credit is the amount of the input tax credit to which you would have been entitled for acquiring or importing the thing for the purpose of your *enterprise if:

- (a) the acquisition or importation had been solely for a *creditable purpose; and
- (b) in the case where the supply to you was a *taxable supply because of section 72-5 or 84-5—the supply had been or is a *taxable supply under section 9-5.

129-80 Effect of adjustment under certain Divisions

For the purpose of working out under this Subdivision the amount of an *adjustment for an acquisition, any adjustments under Division 19, 21, 133 or 134 that you have had for the acquisition are to be taken into account in working out the full input tax credit for the purpose of section 129-70 or 129-75.

Subdivision 129-E—Attributing adjustments under this Division

129-90 Attributing your adjustments for changes in extent of creditable purpose

- (1) An *adjustment that you have arising in respect of an *adjustment period under this Division is attributable to the tax period that is that adjustment period.
- (2) This section has effect despite section 29-20 (which is about attributing adjustments).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 130—Goods applied solely to private or domestic use

130-1 What this Division is about

You may have an increasing adjustment if you apply solely to private or domestic use goods for which you had a full input tax credit.

130-5 Goods applied solely to private or domestic use

- (1) You have an *increasing adjustment* if:
 - (a) you made a *creditable acquisition or *creditable importation of goods; and
 - (b) the acquisition or importation was solely for a *creditable purpose; and
 - (c) you *apply the goods solely to private or domestic use.
- (2) The amount of the increasing adjustment is an amount equal to the amount of the input tax credit to which you were entitled for the acquisition or importation, taking account of any *adjustments for the acquisition or importation.
- (3) However, this section does not apply if you have previously had an adjustment under Division 129 for the acquisition or importation.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 131—Annual apportionment of creditable purpose

Table of Subdivisions

131-A Electing to have annual apportionment

131-B Consequences of electing to have annual apportionment

131-1 What this Division is about

In some cases, you may be able to claim a full input tax credit for acquisitions that are only partly for a creditable purpose. You will then have an increasing adjustment for a later tax period (that better matches your obligation to lodge an income tax return).

Subdivision 131-A—Electing to have annual apportionment

131-5 Eligibility to make an annual apportionment election

- (1) You are eligible to make an *annual apportionment election if:
 - (a) either:
 - (i) you are a *small business entity (other than because of subsection 328-110(4) of the *ITAA 1997) for the *income year in which you make your election; or
 - (ii) you do not carry on a *business and your *GST turnover does not exceed the *annual apportionment turnover threshold; and
 - (b) you have not made any election under section 162-15 to pay GST by instalments (other than such an election that is no longer in effect); and
 - (c) you have not made any *annual tax period election (other than such an election that is no longer in effect).
- (2) The **annual apportionment turnover threshold** is:
 - (a) \$2 million; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

(b) such higher amount as the regulations specify.

131-10 Making an annual apportionment election

- (1) You may make an *annual apportionment election if you are eligible under section 131-5.
- (2) Your election takes effect from:
 - (a) the start of the earliest tax period for which, on the day on which you make your election, your *GST return is not yet due (taking into account any further period the Commissioner allows under paragraph 31-8(1)(b) or 31-10(1)(b)); or
 - (b) the start of such other tax period as the Commissioner allows, in accordance with a request you make in the *approved form.

Note: Refusing a request to allow your election to take effect from the start of another tax period is a reviewable GST decision (see Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*).

131-15 Annual apportionment elections by representative members of GST groups

- (1) A *representative member of a *GST group cannot make an *annual apportionment election unless each *member of the GST group is eligible under section 131-5.
- (2) If the *representative member makes such an election, or revokes such an election, each *member of the *GST group is taken to have made, or revoked, the election.

131-20 Duration of an annual apportionment election

General rule

- (1) Your election ceases to have effect if:
 - (a) you revoke it; or
 - (b) the Commissioner disallows it under subsection (3); or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Division 131 Annual apportionment of creditable purpose

Section 131-20

- (c) in a case to which subparagraph 131-5(1)(a)(i) applied—you are not a *small business entity of the kind referred to in that subparagraph for an *income year; or
- (d) in a case to which subparagraph 131-5(1)(a)(ii) applied—on 31 July in a *financial year, you do not satisfy the requirements of that subparagraph.

Revocation

- (2) A revocation of your election is taken to have had, or has, effect at the start of the earliest tax period for which, on the day of the revocation, your *GST return is not yet due.

Disallowance

- (3) The Commissioner may disallow your election if, and only if, the Commissioner is satisfied that you have failed to comply with one or more of your obligations under a *taxation law.

Note: Disallowing your election is a reviewable GST decision (see Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*).

- (4) A disallowance of your election is taken to have had effect from the start of the tax period in which the Commissioner notifies you of the disallowance.

Not being a small business entity for an income year

- (5) If paragraph (1)(c) applies, your election is taken to have ceased to have effect from the start of the tax period in which the first day of the *income year referred to in that paragraph falls.

Failing to satisfy the requirements of subparagraph 131-5(1)(a)(ii)

- (6) If paragraph (1)(d) applies, your election is taken to have ceased to have effect from the start of the tax period in which 31 July in the *financial year referred to in that paragraph falls.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Subdivision 131-B—Consequences of electing to have annual apportionment

131-40 Input tax credits for acquisitions that are partly creditable

- (1) The amount of the input tax credit on an acquisition that you make that is *partly creditable is an amount equal to the GST payable on the supply of the thing acquired if:
 - (a) an *annual apportionment election that you have made has effect at the end of the tax period to which the input tax credit is attributable; and
 - (b) the acquisition is not an acquisition of a kind specified in the regulations.
- (2) However, if one or both of the following apply to the acquisition:
 - (a) the acquisition relates to making supplies that would be *input taxed;
 - (b) you provide, or are liable to provide, only part of the *consideration for the acquisition;

the amount of the input tax credit on the acquisition is as follows:

$$\text{Full input tax credit} \times \frac{\text{Extent of non-input-taxed purpose}}{\text{Extent of consideration}}$$

where:

extent of consideration is the extent to which you provide, or are liable to provide, the *consideration for the acquisition, expressed as a percentage of the total consideration for the acquisition.

extent of non-input-taxed purpose is the extent to which the acquisition does not relate to making supplies that would be *input taxed, expressed as a percentage of the total purpose of the acquisition.

full input tax credit is what would have been the amount of the input tax credit for the acquisition if it had been made solely for a

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Division 131 Annual apportionment of creditable purpose

Section 131-45

*creditable purpose and you had provided, or had been liable to provide, all of the consideration for the acquisition.

- (3) In determining for the purposes of subsection (2) whether, or the extent to which, an acquisition relates to making supplies that would be *input taxed, subsections 11-15(3) to (5) apply in the same way that they apply for the purposes of paragraph 11-15(2)(a).
- (4) Determinations made by the Commissioner under subsection 11-30(5) apply (so far as they are capable of applying) to working out the extent to which a *partly creditable acquisition does not relate to making supplies that would be *input taxed.
- (5) This section does not apply to an input tax credit on an acquisition if the acquisition is, to any extent, a *reduced credit acquisition.
- (6) This section has effect despite sections 11-25 and 11-30 (which are about amounts of input tax credits).

131-45 Input tax credits for importations that are partly creditable

- (1) The amount of the input tax credit on an importation that you make that is *partly creditable is an amount equal to the GST payable on the importation if:
 - (a) an *annual apportionment election that you have made has effect at the end of the tax period to which the input tax credit is attributable; and
 - (b) the importation is not an importation of a kind specified in the regulations.
- (2) However, if the importation relates to making supplies that would be *input taxed, the amount of the input tax credit on the importation is as follows:

Full input tax credit × Extent of non-input-taxed purpose

where:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

extent of non-input-taxed purpose is the extent to which the importation does not relate to making supplies that would be *input taxed, expressed as a percentage of the total purpose of the importation.

full input tax credit is what would have been the amount of the input tax credit for the importation if it had been made solely for a *creditable purpose.

- (3) In determining for the purposes of subsection (2) whether, or the extent to which, an importation relates to making supplies that would be *input taxed, subsections 15-10(3) to (5) apply in the same way that they apply for the purposes of paragraph 15-10(2)(a).
- (4) Determinations made by the Commissioner under subsection 15-25(4) apply (so far as they are capable of applying) to working out the extent to which a *partly creditable importation does not relate to making supplies that would be *input taxed.
- (5) This section has effect despite sections 15-20 and 15-25 (which are about amounts of input tax credits).

131-50 Amounts of input tax credits for creditable acquisitions or creditable importations of certain cars

- (1) If:
 - (a) this Division applies to working out the amount of a *creditable acquisition or *creditable importation that you made; and
 - (b) the acquisition or importation is an acquisition or importation of a *car;the amount of the input tax credit on the acquisition or importation under this Division must not exceed the amount (if any) of the input tax credit worked out under section 69-10.
- (2) However, if subsection 131-40(2) or 131-45(2) applies to the acquisition or importation:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 131-55

- (a) take into account the operation of section 69-10 in working out the full input tax credit for the purposes of that subsection; but
- (b) disregard subsection 69-10(3).

131-55 Increasing adjustments relating to annually apportioned acquisitions and importations

- (1) You have an *increasing adjustment* if:
 - (a) an acquisition or importation that you made was *partly creditable; and
 - (b) the input tax credit on the acquisition or importation is attributable to a tax period ending in a particular *financial year; and
 - (c) the amount of the input tax credit is an amount worked out under this Division.
- (2) The amount of the increasing adjustment is an amount equal to the difference between:
 - (a) the amount of the input tax credit worked out under this Division; and
 - (b) what would have been the amount of the input tax credit if this Division did not apply.
- (3) In working out for the purposes of paragraph (2)(a) the amount of an input tax credit, take into account any change of circumstances that has given rise to:
 - (a) an adjustment for the acquisition under Division 19; or
 - (b) an adjustment for the acquisition under Division 21; or
 - (c) an adjustment for the acquisition under Division 134.

Note: Because of subsection 136-10(3), the amount of the Division 21 adjustment will not be reduced under Division 136.
- (4) In working out for the purposes of paragraph (2)(b) what would have been the amount of an input tax credit, take into account any change of circumstances that has given rise to:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (a) an adjustment for the acquisition under Division 19 (worked out as if this Division had not applied to working out the amount of the input tax credit); or
- (b) an adjustment for the acquisition under Division 21; or
- (c) an adjustment for the acquisition under Division 134.

Note: If this Division did not apply, the amount of the Division 21 adjustment would have been worked out under Division 136.

Example: While an annual apportionment election has effect, you make a partly creditable acquisition for \$1,100, for which you have an input tax credit of \$100. The extent of your creditable purpose is 10%.

During later tax periods, the price increases by \$110, for which you have a decreasing adjustment under Division 19 of \$10, and the supplier writes off \$660 as a bad debt, for which you have an increasing adjustment under Division 21 of \$60 (subsection 136-10(3) prevents the amount from being reduced under Division 136).

The amount of your increasing adjustment under this section is \$45. This is the difference between the amounts under paragraphs (2)(a) and (b).

The paragraph (2)(a) amount (which is effectively worked out on a fully creditable basis) is:

$$\$100 + \$10 - \$60 = \$50$$

The paragraph (2)(b) amount (which is based on a 10% creditable purpose) is:

$$\$10 + \$1 - \$6 = \$5$$

131-60 Attributing adjustments under section 131-55

- (1) An *increasing adjustment under section 131-55 is attributable to:
 - (a) the tax period worked out using the method statement; or
 - (b) such earlier tax period as you choose.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 131-60

Method statement

- Step 1. Work out the tax period (the *ITC tax period*) to which the input tax credit for the acquisition or importation to which the adjustment relates is attributable.
- Step 2. Work out in which year of income that tax period starts.
- Step 3. If you are required under section 161 of the *ITAA 1936 to lodge a return in relation to that year of income, work out the last day of the period, specified in the instrument made under that section, for you to lodge as required under that section.
- Step 4. The *increasing adjustment is attributable to the tax period in which that last day occurs.
- Step 5. If step 3 does not apply, the increasing adjustment is attributable to the tax period in which occurs 31 December in the next *financial year to start after the end of the ITC tax period.

Note: Section 388-55 in Schedule 1 to the *Taxation Administration Act 1953* allows the Commissioner to defer the time for giving the GST return.

- (2) Despite subsection (1), if, during (but not from the start of) the *financial year in which the ITC tax period ended, your *annual apportionment election ceases to have effect because:
 - (a) you revoke your annual apportionment election, or the Commissioner disallows your election, during that financial year; and
 - (b) the revocation or disallowance takes effect before the end of that financial year;the *increasing adjustment is attributable to the tax period in which the cessation takes effect, or to such earlier tax period as you choose.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (3) However, the *increasing adjustment is attributable to a tax period provided under section 27-39 or 27-40 if that tax period ends earlier than the end of the tax period to which the increasing adjustment would, but for this subsection, be attributable under subsections (1) and (2).
- (4) This section has effect despite section 29-20 (which is about attributing your adjustments).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 132-1

Division 132—Supplies of things acquired etc. without full input tax credits

132-1 What this Division is about

You may have a decreasing adjustment if you make a supply of something that you earlier acquired or imported, or subsequently applied, to make financial supplies or for a private or domestic purpose.

132-5 Decreasing adjustments for supplies of things acquired, imported or applied for a purpose that is not fully creditable

- (1) You have a *decreasing adjustment* under this Division if:
- (a) you make a *taxable supply of a thing (or a supply of a thing that would have been a taxable supply had it not been *GST-free under Subdivision 38-J); and
 - (b) the supply is a supply by way of sale; and
 - (c) your acquisition, importation or subsequent *application of the thing, related solely or partly to making *financial supplies, or was solely or partly of a private or domestic nature.
- (2) The amount of the *decreasing adjustment is as follows:

$$\frac{1}{11} \times \text{Price} \times \left(1 - \frac{\text{Adjusted input tax credit}}{\text{Full input tax credit}} \right)$$

where:

adjusted input tax credit is:

- (a) the amount of any input tax credit that was attributable to a tax period in respect of the acquisition or importation; minus

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) the sum of:
 - (i) any *increasing adjustments, under Subdivision 19-C or Division 129, that were previously attributable to a tax period in respect of the acquisition or importation; and
 - (ii) any increasing adjustment under Division 131 that has been previously, is or will be attributable to a tax period in respect of the acquisition or importation; plus
- (c) the sum of any *decreasing adjustments, under Subdivision 19-C or Division 129 or 133, that were previously attributable to a tax period in respect of the acquisition or importation.

full input tax credit is the amount of the input tax credit to which you would have been entitled for acquiring or importing the thing for the purpose of your *enterprise if:

- (a) the acquisition or importation had been solely for a *creditable purpose; and
- (b) in the case where the supply to you was a *taxable supply because of section 72-5 or 84-5—the supply had been or is a *taxable supply under section 9-5.

price is the *price of the *taxable supply.

- (3) However, if the amount worked out under subsection (2) is greater than the difference between the full input tax credit and the adjusted input tax credit, the amount of the *decreasing adjustment is an amount equal to that difference.
- (4) In working out the adjusted input tax credit, the acquisition, importation or *application in question is treated as having been for a *creditable purpose except to the extent *that the acquisition, importation or application:
 - (a) relates to the making of *financial supplies; or
 - (b) is of a private or domestic nature.

132-10 Attribution of adjustments under this Division

- (1) A *decreasing adjustment under this Division is attributable to:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Division 132 Supplies of things acquired etc. without full input tax credits

Section 132-10

- (a) the same tax period as the *taxable supply to which it relates;
or
 - (b) if it relates to a supply that is not a taxable supply—the tax period to which the supply would be attributable if it were a taxable supply.
- (2) This section has effect despite section 29-20 (which is about attributing your adjustments).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 133—Providing additional consideration under gross-up clauses

133-1 What this Division is about

You may have a decreasing adjustment for an acquisition that you made if, to take account of a GST liability that the supplier is subsequently found to have, you provide additional consideration at a time when you can no longer claim an input tax credit.

133-5 Decreasing adjustments for additional consideration provided under gross-up clauses

- (1) You have a *decreasing adjustment* if:
- (a) you made an acquisition on the basis that:
 - (i) it was not a *creditable acquisition because the supply to which the acquisition relates was not a *taxable supply; or
 - (ii) it was *partly creditable because the supply to which the acquisition relates was only partly a taxable supply; and
 - (b) you provided *additional consideration for the acquisition in compliance with a contractual obligation that required you, or had the effect of requiring you, to provide additional consideration if:
 - (i) in a case where subparagraph (a)(i) applies—the supply was later found to be a taxable supply, or to be partly a taxable supply; or
 - (ii) in a case where subparagraph (a)(ii) applies—the supply was later found to be a taxable supply to a greater extent; and
 - (c) GST on the supply has not ceased to be payable (other than as a result of its payment); and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Division 133 Providing additional consideration under gross-up clauses

Section 133-10

- (d) at the time you provided the additional consideration, you were no longer entitled to an input tax credit for the acquisition.

Note: Section 93-5 or 93-15 may provide a time limit on your entitlement to an input tax credit.

- (2) The amount of the *decreasing adjustment is the difference between:
 - (a) what would have been the *previously attributed input tax credit amount for the acquisition if:
 - (i) the *additional consideration for the acquisition had been provided as part of the original *consideration for the acquisition; and
 - (ii) in a case where you have not held a *tax invoice for the acquisition—you held such an invoice; and
 - (iii) subsection 29-10(4) did not apply in relation to the acquisition; and
 - (b) the previously attributed input tax credit amount.
- (3) To avoid doubt, **additional consideration** for an acquisition includes a part of the *consideration for the acquisition that:
 - (a) relates to the amount of GST payable on the *taxable supply to which the acquisition relates; and
 - (b) at the time of the acquisition, the parties to the transaction under which the acquisition was made assumed was not payable.

133-10 Availability of adjustments under Division 19 for acquisitions

- (1) If:
 - (a) you have a *decreasing adjustment under this Division for an acquisition; and
 - (b) the circumstances that gave rise to the adjustment also constitute an *adjustment event;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

you do not have a decreasing adjustment under section 19-70 for the acquisition in relation to those circumstances.

- (2) This section has effect despite section 19-70 (which is about adjustments for acquisitions arising because of adjustment events).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 134—Third party payments

134-1 What this Division is about

You may have a decreasing adjustment if you make a payment to an entity that acquires something that you had supplied to another entity. The entity receiving the payment may have an increasing adjustment.

134-5 Decreasing adjustments for payments made to third parties

- (1) You have a *decreasing adjustment* if:
- (a) you make a payment to an entity (the *payee*) that acquires a thing that you supplied to another entity (whether or not that other entity supplies the thing to the payee); and
 - (b) your supply of the thing to the other entity:
 - (i) was a *taxable supply; or
 - (ii) would have been a taxable supply but for a reason to which subsection (3) applies; and
 - (c) the payment is in one or more of the following forms:
 - (i) a payment of *money or *digital currency;
 - (ii) an offset of an amount of money or digital currency that the payee owes to you;
 - (iii) a crediting of an amount of money or digital currency to an account that the payee holds; and
 - (d) the payment is made in connection with, in response to or for the inducement of the payee's acquisition of the thing; and
 - (e) the payment is not *consideration for a supply to you.
- (1A) However, subsection (1) does not apply if:
- (a) the supply of the thing to the payee is a *GST-free supply, or is not *connected with the indirect tax zone; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) the Commissioner is required to make a payment to the payee, under Division 168 (about the tourist refund scheme), related to the payee's acquisition of the thing;
and you know, or have reasonable grounds to suspect, that the supply of the thing to the payee is a GST-free supply or is not connected with the indirect tax zone, or that the Commissioner is so required.
- (2) The amount of the *decreasing adjustment is an amount equal to the difference between:
- (a) either:
- (i) if your supply to the other entity was a *taxable supply—the amount of GST payable on the supply; or
- (ii) if your supply to the other entity would have been a taxable supply but for a reason to which subsection (3) applies—the amount of GST that would have been payable on the supply had it been a taxable supply; taking into account any other *adjustments that arose, or would have arisen, relating to the supply; and
- (b) the amount of GST that would have been payable, or would (but for a reason to which subsection (3) applies) have been payable, for that supply:
- (i) if the *consideration for the supply had been reduced by the amount of your payment to the payee; and
- (ii) taking into account any other adjustments that arose, or would have arisen, relating to the supply, as they would have been affected (if applicable) by such a reduction in the consideration.
- (3) This subsection applies to the following reasons why your supply of the thing to the other entity was not a *taxable supply:
- (a) you and the other entity are *members of the same *GST group;
- (b) you and the other entity are members of the same *GST religious group;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 134-10

- (c) you are the *joint venture operator for a *GST joint venture, and the other entity is a *participant in the GST joint venture.
- (4) However:
 - (a) paragraph (3)(a) does not apply if you and the payee are *members of the same *GST group when the payment referred to in paragraph (1)(a) is made; and
 - (b) paragraph (3)(b) does not apply if you and the payee are members of the same *GST religious group when that payment is made.

134-10 Increasing adjustments for payments received by third parties

- (1) You have an *increasing adjustment* if:
 - (a) you receive a payment from an entity (the *payer*) that supplied a thing that you acquire from another entity (whether or not that other entity acquired the thing from the payer); and
 - (b) your acquisition of the thing from the other entity:
 - (i) was a *creditable acquisition; or
 - (ii) would have been a creditable acquisition but for a reason to which subsection (3) applies; and
 - (c) the payment is in one or more of the following forms:
 - (i) a payment of *money or *digital currency;
 - (ii) an offset of an amount of money or digital currency that you owe to the payer;
 - (iii) a crediting of an amount of money or digital currency to an account that you hold; and
 - (d) the payment is made in connection with, in response to or for the inducement of your acquisition of the thing; and
 - (e) the payment is not *consideration for a supply you make.
- (1A) However, subsection (1) does not apply unless the supply of the thing by the payer:
 - (a) was a *taxable supply; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) would have been a taxable supply but for any of the following:
 - (i) the payer and the entity that acquired the thing from the payer being *members of the same *GST group;
 - (ii) the payer and the entity that acquired the thing from the payer being members of the same *GST religious group;
 - (iii) the payer being the *joint venture operator for a *GST joint venture, and the entity that acquired the thing from the payer being a *participant in the GST joint venture.
- (2) The amount of the *increasing adjustment is an amount equal to the difference between:
 - (a) either:
 - (i) if your acquisition from the other entity was a *creditable acquisition—the amount of the input tax credit entitlement for the acquisition; or
 - (ii) if your acquisition from the other entity would have been a creditable acquisition but for a reason to which subsection (3) applies—the amount that would have been the amount of the input tax credit entitlement for the acquisition had it been a creditable acquisition; taking into account any other *adjustments that arose, or would have arisen, relating to the acquisition; and
 - (b) the amount of the input tax credit to which you would have been entitled, or would (but for a reason to which subsection (3) applies) have been entitled, for that acquisition:
 - (i) if the *consideration for the acquisition had been reduced by the amount of the payer’s payment to you; and
 - (ii) taking into account any other adjustments that arose, or would have arisen, relating to the acquisition, as they would have been affected (if applicable) by such a reduction in the consideration.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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- (3) This subsection applies to the following reasons why your acquisition of the thing from the other entity was not a *creditable acquisition:
- (a) you and the other entity are *members of the same *GST group;
 - (b) you and the other entity are members of the same *GST religious group;
 - (c) you are the *joint venture operator for a *GST joint venture, and the other entity is a *participant in the GST joint venture.
- (4) However:
- (a) paragraph (3)(a) does not apply if you and the payer are *members of the same *GST group when the payment referred to in paragraph (1)(a) is made; and
 - (b) paragraph (3)(b) does not apply if you and the payer are members of the same *GST religious group when that payment is made.

134-15 Attribution of decreasing adjustments

- (1) If:
- (a) you have a *decreasing adjustment under section 134-5; and
 - (b) you do not hold a *third party adjustment note for the adjustment when you give to the Commissioner a *GST return for the tax period to which the adjustment (or any part of the adjustment) would otherwise be attributable;
- then:
- (c) the adjustment (including any part of the adjustment) is not attributable to that tax period; and
 - (d) the adjustment (or part) is attributable to the first tax period for which you give to the Commissioner a GST return at a time when you hold that third party adjustment note.

However, this subsection does not apply in circumstances of a kind determined by the Commissioner, by legislative instrument, to be circumstances in which the requirement for an adjustment note does not apply.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Note: For the giving of GST returns to the Commissioner, see Division 31.

- (2) This section does not apply to a *decreasing adjustment of an amount that does not exceed the amount provided for under subsection 29-80(2).
- (3) This section has effect despite section 29-20 (which is about attributing adjustments).

134-20 Third party adjustment notes

- (1) A *third party adjustment note* for a *decreasing adjustment that you have under section 134-5 is a document:
 - (a) that is created by you; and
 - (b) a copy of which is given, in the circumstances set out in subsection (2), to the entity that received the payment that gave rise to the adjustment; and
 - (c) that sets out your *ABN; and
 - (d) that contains such other information as the Commissioner determines in writing; and
 - (e) that is in the *approved form.

However, the Commissioner may treat as a third party adjustment note a particular document that is not a third party adjustment note.

- (2) You must give the copy of the document to the entity that received the payment:
 - (a) within 28 days after the entity requests you to give the copy; or
 - (b) if you become aware of the *adjustment before the copy is requested—within 28 days, or such other number of days as the Commissioner determines under subsection (4) or (6), after becoming aware of the adjustment.
- (3) Subsection (2) does not apply to an *adjustment of an amount that does not exceed the amount provided for under subsection 29-80(2).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Division 134 Third party payments

Section 134-25

- (4) The Commissioner may determine in writing that paragraph (2)(b) has effect, in relation to a particular document, as if the number of days referred to in that paragraph is the number of days specified in the determination.
- (5) A determination made under subsection (4) is not a legislative instrument.
- (6) The Commissioner may determine, by legislative instrument, circumstances in which paragraph (2)(b) has effect, in relation to those circumstances, as if the number of days referred to in that paragraph is the number of days specified in the determination.
- (7) A determination made under subsection (4) has effect despite any determination made under subsection (6).

134-25 Adjustment events do not arise

To avoid doubt, a payment that gives rise to an *adjustment under this Division cannot give rise to an *adjustment event.

134-30 Application of sections 48-55 and 49-50

- (1) For the purposes of working out whether you have an adjustment under this Division, disregard sections 48-55 and 49-50.
- (2) However, this section does not affect the application of sections 48-55 and 49-50 for the purposes of working out the amount of an adjustment under this Division.

Note: Sections 48-55 and 49-50 require GST groups and GST religious groups to be treated as single entities for the purposes of adjustments.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 135—Supplies of going concerns

135-1 What this Division is about

The recipient of a supply of a going concern has an increasing adjustment to take into account the proportion (if any) of supplies that will be made in running the concern and that will not be taxable supplies or GST-free supplies. Later adjustments are needed if this proportion changes over time.

135-5 Initial adjustments for supplies of going concerns

- (1) You have an *increasing adjustment* if:
 - (a) you are the *recipient of a *supply of a going concern, or a supply that is *GST-free under section 38-480; and
 - (b) you intend that some or all of the supplies made through the *enterprise to which the supply relates will be supplies that are neither *taxable supplies nor *GST-free supplies.
- (2) The amount of the increasing adjustment is as follows:

$$\frac{1}{10} \times \text{Supply price} \times \frac{\text{Proportion of non-creditable use}}{\text{Proportion of non-creditable use}}$$

where:

proportion of non-creditable use is the proportion of all the supplies made through the *enterprise that you intend will be supplies that are neither *taxable supplies nor *GST-free supplies, expressed as a percentage worked out on the basis of the *prices of those supplies.

supply price means the *price of the supply in relation to which the increasing adjustment arises.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 135-10

135-10 Later adjustments for supplies of going concerns

- (1) If you are the *recipient of a *supply of a going concern, or a supply that is *GST-free under section 38-480, Division 129 (which is about changes in the extent of creditable purpose) applies to that acquisition, in relation to:
 - (a) the proportion of all the supplies made through the *enterprise that you intend will be supplies that are neither *taxable supplies nor *GST-free supplies; and
 - (b) the proportion of all the supplies made through the *enterprise that are supplies that are neither taxable supplies nor GST-free supplies;in the same way as that Division applies:
 - (c) in relation to the extent to which you made an acquisition for a *creditable purpose; and
 - (d) in relation to the extent to which a thing acquired is *applied for a creditable purpose.
- (2) For the purpose of applying Division 129, the proportions referred to in paragraphs (1)(a) and (b) are to be expressed as percentages worked out on the basis of the *prices of the supplies in question.
- (3) This section applies in relation to any *supply of a going concern, or a supply that is *GST-free under section 38-480, whether or not it is a supply in respect of which you have had an *increasing adjustment under section 135-5.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 136—Bad debts relating to transactions that are not taxable or creditable to the fullest extent

Table of Subdivisions

- 136-A Bad debts relating to partly taxable or creditable transactions
- 136-B Bad debts relating to transactions that are taxable or creditable at less than $\frac{1}{11}$ of the price

136-1 What this Division is about

The amount of an adjustment that you have under Division 21 for a bad debt is reduced under this Division if the transaction to which the adjustment relates:

- was a supply that was partly taxable or an acquisition that was partly creditable; or
- was fully taxable or creditable, but not to the extent of $\frac{1}{11}$ of the price or consideration for the transaction.

Subdivision 136-A—Bad debts relating to partly taxable or creditable transactions

136-5 Adjustments relating to partly taxable supplies

If you have an *adjustment under section 21-5, 21-10, 136-30 or 136-35 in relation to a supply that was partly a *taxable supply, the amount of that adjustment is reduced to the following amount:

Full adjustment \times Taxable proportion

where:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-4 Special rules mainly about net amounts and adjustments

Division 136 Bad debts relating to transactions that are not taxable or creditable to the fullest extent

Section 136-10

full adjustment is what would be the amount of the adjustment worked out under section 21-5, 21-10, 136-30 or 136-35 if this section did not apply.

taxable proportion is the proportion of the *value of the supply (worked out as if it were solely a taxable supply) that the taxable supply represents.

Example: If the amount of an adjustment under section 21-5 would be \$100 but the supply was only 80% taxable, the amount of the adjustment is \$80.

136-10 Adjustments in relation to partly creditable acquisitions

- (1) If you have an *adjustment under section 21-15, 21-20, 136-40 or 136-45 in relation to a *creditable acquisition that was *partly creditable, the amount of that adjustment is reduced to the following amount:

$$\text{Full adjustment} \times \frac{\text{Extent of creditable purpose}}{\text{Extent of consideration}}$$

where:

extent of consideration is the extent to which you provide, or are liable to provide, the *consideration for the acquisition, expressed as a percentage of the total consideration for the acquisition.

extent of creditable purpose is the extent of *creditable purpose last used to work out:

- (a) the amount of the input tax credit for the acquisition; or
- (b) the amount of any *adjustment under Division 129 in relation to the acquisition;

expressed as a percentage of the total purpose of the acquisition.

full adjustment is what would be the amount of the adjustment worked out under section 21-15, 21-20, 136-40 or 136-45 if this section did not apply.

- (2) If you have an *adjustment under section 21-15, 21-20, 136-40 or 136-45 in relation to a *creditable acquisition that was a *reduced

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 136-30

credit acquisition and that was not *partly creditable (that is, it is wholly for a *creditable purpose because of Division 70), the amount of that adjustment is reduced to the following amount:

$$\text{Full adjustment} \times \text{Percentage credit reduction} \times \text{Extent of consideration}$$

where:

extent of consideration is the extent to which you provide, or are liable to provide, the *consideration for the acquisition, expressed as a percentage of the total consideration for the acquisition.

percentage credit reduction is the reduced input tax credit percentage prescribed for the purposes of subsection 70-5(2) for an acquisition of that kind.

full adjustment is what would be the amount of the adjustment worked out under section 21-15, 21-20, 136-40 or 136-45 if this section did not apply.

- (3) However, this section does not apply to an *adjustment that you have in relation to a *creditable acquisition if:
- (a) the amount of the input tax credit for the acquisition is worked out under Division 131; and
 - (b) the adjustment is attributable to a tax period that is not later than the tax period to which an adjustment under section 131-55 relating to the acquisition is attributable.

Subdivision 136-B—Bad debts relating to transactions that are taxable or creditable at less than 1/11 of the price

136-30 Writing off bad debts (taxable supplies)

- (1) The amount of a *decreasing adjustment that you have under section 21-5, relating to a *taxable supply that is *taxable at less than $\frac{1}{11}$ of the price, is worked out under this section and not under section 21-5.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-4 Special rules mainly about net amounts and adjustments

Division 136 Bad debts relating to transactions that are not taxable or creditable to the fullest extent

Section 136-35

(2) This is how to work out the amount:

Method statement

- Step 1. Work out the amount of GST (if any) that was payable on the supply, taking into account any previous *adjustments for the supply. This amount is the **previous GST amount**.
- Step 2. Add together:
- (a) the amount or amounts written off as bad from the debt to which the decreasing adjustment relates; and
 - (b) the amount of the debt that has been *overdue for 12 months or more (other than amounts already written off).
- Step 3. Subtract the step 2 amount from the *price of the supply.
- Step 4. Work out the amount of GST (if any), taking into account any previous *adjustments for the supply (but not adjustments relating to bad debts or debts overdue), that would be payable on the supply if the *price of the supply were the step 3 amount. This amount of GST is the **adjusted GST amount**.
- Step 5. Subtract the adjusted GST amount from the previous GST amount.

136-35 Recovering amounts previously written off (taxable supplies)

- (1) The amount of an *increasing adjustment that you have under section 21-10, relating to a *taxable supply that is *taxable at less than $\frac{1}{11}$ of the price, is worked out under this section and not under section 21-10.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

(2) This is how to work out the amount:

Method statement

- Step 1. Work out the amount of GST (if any) that was payable on the supply, taking into account any previous *adjustments for the supply. This amount is the **previous GST amount**.
- Step 2. Add together:
 - (a) the amount or amounts previously written off as bad from the debt to which the increasing adjustment relates; and
 - (b) the amount of the debt that has been *overdue for 12 months or more (other than amounts already written off).
- Step 3. Subtract the step 2 amount from the *price of the supply.
- Step 4. Add to the step 3 amount an amount equal to the amount or amounts, written off or overdue for 12 months or more, that have been recovered.
- Step 5. Work out the amount of GST (if any), taking into account any previous *adjustments for the supply (but not adjustments relating to bad debts or debts overdue), that would be payable on the supply if the *price of the supply were the step 4 amount. This amount of GST is the **adjusted GST amount**.
- Step 6. Subtract the previous GST amount from the adjusted GST amount.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-4 Special rules mainly about net amounts and adjustments

Division 136 Bad debts relating to transactions that are not taxable or creditable to the fullest extent

Section 136-40

136-40 Bad debts written off (creditable acquisitions)

- (1) The amount of an *increasing adjustment that you have under section 21-15, relating to a *creditable acquisition that is *creditable at less than $\frac{1}{11}$ of the consideration, is worked out under this section and not under section 21-15.
- (2) This is how to work out the amount:

Method statement

- Step 1. Work out the amount of the input tax credit (if any) to which you were entitled for the acquisition, taking into account any previous *adjustments for the acquisition. This amount is the ***previous credit amount***.
- Step 2. Add together:
 - (a) the amount or amounts previously written off as bad from the debt to which the increasing adjustment relates; and
 - (b) the amount of the debt that has been *overdue for 12 months or more (other than amounts already written off).
- Step 3. Subtract the step 2 amount from the total amount of the *consideration that you have either provided, or are liable to provide, for the acquisition.
- Step 4. Work out the amount of the input tax credit (if any), taking into account any previous *adjustments for the acquisition (but not adjustments relating to bad debts or debts overdue), to which you would be entitled for the acquisition if the *consideration for the acquisition were the step 3 amount. This amount of GST is the ***adjusted credit amount***.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Step 5. Subtract the adjusted credit amount from the previous credit amount.

136-45 Recovering amounts previously written off (creditable acquisitions)

- (1) The amount of a *decreasing adjustment that you have under section 21-20, relating to a *creditable acquisition that is *creditable at less than $\frac{1}{11}$ of the consideration, is worked out under this section and not under section 21-20.
- (2) This is how to work out the amount:

Method statement

- Step 1. Work out the amount of the input tax credit (if any) to which you were entitled for the acquisition, taking into account any previous *adjustments for the acquisition. This amount is the *previous credit amount*.
- Step 2. Add together:
 - (a) the amount or amounts previously written off as bad from the debt to which the decreasing adjustment relates; and
 - (b) the amount of the debt that has been *overdue for 12 months or more (other than amounts already written off).
- Step 3. Subtract the step 2 amount from the total amount of the *consideration that you have either provided, or are liable to provide, for the acquisition.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-4 Special rules mainly about net amounts and adjustments

Division 136 Bad debts relating to transactions that are not taxable or creditable to the fullest extent

Section 136-50

Step 4. Add to the step 3 amount an amount equal to the amount or amounts, written off or overdue for 12 months or more, that you have paid.

Step 5. Work out the amount of the input tax credit (if any), taking into account any previous *adjustments for the acquisition (but not adjustments relating to bad debts or debts overdue), to which you would be entitled for the acquisition if the *consideration for the acquisition were the step 4 amount. This amount of GST is the **adjusted credit amount**.

Step 6. Subtract the previous credit amount from the adjusted credit amount.

136-50 Meanings of taxable at less than $\frac{1}{11}$ of the price and creditable at less than $\frac{1}{11}$ of the consideration

- (1) A *taxable supply is **taxable at less than $\frac{1}{11}$ of the price** if the amount of GST payable on the supply is an amount that is less than $\frac{1}{11}$ of the *price of the supply.
- (2) A *creditable acquisition is **creditable at less than $\frac{1}{11}$ of the consideration** if the *taxable supply to which it relates is *taxable at less than $\frac{1}{11}$ of the price.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 137—Stock on hand on becoming registered etc.

137-1 What this Division is about

If you become registered or required to be registered, you may have a decreasing adjustment for stock you have already acquired.
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137-5 Adjustments for stock on hand on becoming registered etc.

- (1) You have a *decreasing adjustment* if:
 - (a) you become *registered or *required to be registered; and
 - (b) at that time, you hold stock for the purpose of sale or exchange, or for use as raw materials, in *carrying on your *enterprise; and
 - (c) you had acquired the stock solely or partly for a *creditable purpose.
- (2) However, this section does not apply if:
 - (a) you were entitled to an input tax credit for the acquisition; and
 - (b) you have not had a *increasing adjustment under Division 138 (cessation of registration) relating solely or partly to the stock.
- (3) The amount of the decreasing adjustment is an amount equal to what would have been the *previously attributed input tax credit amount for the acquisition if you had been *registered at the time of the acquisition.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 138—Cessation of registration

138-1 What this Division is about

An entity whose registration has been cancelled may still have acquisitions and importations for which entitlements to input tax credits have arisen. This Division provides for an increasing adjustment to cancel those input tax credits.

138-5 Adjustments for cessation of registration

- (1) You have an *increasing adjustment* if:
- (a) your *registration is cancelled; and
 - (b) immediately before the cancellation takes effect, your assets include anything in respect of which you were, or are, entitled to an input tax credit.

Note: Increasing adjustments increase your net amounts.

- (2) The amount of the adjustment, for each thing referred to in paragraph (1)(b), is as follows:

$$\frac{1}{11} \times \text{*Actual application of the thing} \times \text{Applicable value}$$

where:

applicable value is:

- (a) the *GST inclusive market value of the thing immediately before the cancellation takes effect; or
- (b) if you were, or are, entitled to an input tax credit for acquiring the thing—the amount of the *consideration that you provided, or were liable to provide, for your acquisition of the thing, but only if the amount is less than that value; or
- (c) if you were, or are, entitled to an input tax credit for importing the thing—the cost to you of acquiring or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

producing the thing (plus the *assessed GST paid on its importation), but only if the amount is less than that value.

- (3) However, an *adjustment does not arise under this section in respect of an asset if:
- (a) there were one or more *adjustment periods for your acquisition or importation of the asset; and
 - (b) the last of those adjustment periods has ended before the cancellation of your *registration takes effect.

138-10 Attributing adjustments for cessation of registration

- (1) An *adjustment that you have under this Division is attributable to:
- (aa) if you are an *incapacitated entity—your tax period under section 27-39; or
 - (a) your concluding tax period under section 27-40; or
 - (b) if, because of subsection 151-55(1) or 162-85(1), you do not have a concluding tax period under section 27-40—the tax period to which that subsection applies.
- (2) This section has effect despite section 29-20 (which is about attributing your adjustments).

138-15 Ceasing to be registered—amounts not previously attributed

- (1) The GST payable by you on a *taxable supply, the input tax credit to which you are entitled for a *creditable acquisition, or an *adjustment that you have, is attributable to a particular tax period, and no other, if:
- (a) during the tax period, your *registration is cancelled; and
 - (b) immediately before the cancellation, you were *accounting on a cash basis; and
 - (c) the GST on the supply, the input tax credit on the acquisition, or the adjustment, was not attributable, to any extent, to a previous tax period during which you accounted on a cash basis; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 138-17

- (d) it would have been attributable to that previous tax period had you not accounted on a cash basis during that period.

For accounting on a cash basis, see Subdivision 29-B.

- (2) This section has effect despite sections 29-5, 29-10 and 29-20 (which are about attributing GST on supplies, input tax credits on acquisitions, and adjustments) and any other provisions of this Chapter.

138-17 Situations to which this Division does not apply

- (1) This Division does not apply to anything included in the assets of an entity whose *registration is cancelled, to the extent that the thing relates to an *enterprise that the entity *carried on before the cancellation, if:
 - (a) the cancellation arises as a result of the death of the entity, and the executor or trustee of the deceased estate:
 - (i) is registered or is *required to be registered; and
 - (ii) continues, immediately after the cancellation, to carry on that enterprise; or
 - (b) the cancellation arises as a result of the executor or trustee of a deceased estate ceasing to carry on any enterprise, and one or more beneficiaries of the deceased estate:
 - (i) are registered or is *required to be registered; and
 - (ii) continue, immediately after the cancellation, to carry on the enterprise that the deceased had carried on.
- (2) Division 129 (which is about changes in the extent of creditable purpose) continues to apply to the acquisition or importation of the thing immediately after the cancellation if:
 - (a) Subdivision 129-A does not prevent an adjustment arising under that Division for the acquisition or importation; and
 - (b) the cancellation occurs during an *adjustment period for the acquisition or importation.
- (3) For the purposes of applying Division 129 to the acquisition or importation after the cancellation:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (a) the entity *carrying on the *enterprise in question immediately after the cancellation is taken to have made the acquisition or importation at the time it was originally made; and
- (b) the extent (if any) to which the thing was originally acquired or imported for a *creditable purpose is taken to be the extent (if any) to which the entity acquired or imported the thing for a creditable purpose; and
- (c) any *application of the thing since the original acquisition or importation is taken to be an application of the thing by the entity.

138-20 Application of Division 129

This Division (except subsections 138-17(2) and (3)) does not affect the operation of Division 129 (which is about changes in the extent of creditable purpose).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 139—Distributions from deceased estates

139-1 What this Division is about

Distributions from deceased estates, for private consumption, that are not taxable supplies may involve disposing of assets that were acquired or imported in circumstances giving rise to entitlements to input tax credits. This Division provides for an increasing adjustment to cancel those input tax credits.

139-5 Adjustments for distributions from deceased estates

- (1) You have an *increasing adjustment* if:
- (a) you are the executor or trustee of a deceased estate; and
 - (b) you are *registered or *required to be registered; and
 - (c) you supply an asset of the deceased estate to a beneficiary of the deceased estate; and
 - (d) the supply is not a *taxable supply and is not a supply that is *GST-free or *input taxed; and
 - (e) you were, or are, or the deceased person was, entitled to an input tax credit for the deceased person's acquisition or importation of the asset.

Note: Increasing adjustments increase your net amounts.

- (2) The amount of the adjustment, for the asset, is as follows:

$$\frac{1}{11} \times \text{*Actual application of the thing} \times \text{Applicable value}$$

where:

applicable value is:

- (a) the *GST inclusive market value of the asset immediately before it is supplied; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) if you were, or are, or the deceased person was, entitled to an input tax credit for the deceased person acquiring the thing—the amount of the *consideration that you or the deceased person provided, or was liable to provide, for the acquisition of the thing, but only if the amount is less than that value; or
 - (c) if you were, or are, or the deceased person was, entitled to an input tax credit for the deceased person importing the thing—the cost to you or the deceased person of acquiring or producing the thing (plus the *assessed GST paid on its importation), but only if the amount is less than that value.
- (3) However, an *adjustment does not arise under this section in respect of the asset if:
- (a) the asset related to an *enterprise that the deceased person *carried on, and the beneficiary intends to continue to carry on that enterprise; or
 - (b) there were one or more *adjustment periods for the deceased person's acquisition or importation of the asset, and the last of those adjustment periods has ended before the cancellation of your *registration takes effect.

139-10 Attributing adjustments for distributions from deceased estates

- (1) An *adjustment that you have under this Division is attributable to the tax period in which it arises.
- (2) This section has effect despite section 29-20 (which is about attributing your adjustments).

139-15 Application of Division 129

This Division does not affect the operation of Division 129 (which is about changes in the extent of creditable purpose).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 141—Tradex scheme goods

141-1 What this Division is about

The holder of a tradex order has an increasing adjustment if goods relating to that order are dealt with contrary to the Tradex Scheme.

Note: GST would not have been payable on importation of the goods under the Tradex Scheme: see section 42-5.

141-5 Adjustments for applying goods contrary to the Tradex Scheme

- (1) You have an *increasing adjustment* if:
- you import *tradex scheme goods; and
 - you are the holder (within the meaning of the *Tradex Scheme Act 1999*) of the *tradex order relating to the goods; and
 - the importation would have been a *taxable importation if the goods had not been covered by item 21A of Schedule 4 to the *Customs Tariff Act 1995* at the time of their entry for home consumption under the *Customs Act 1901*; and
 - any of the circumstances referred to in subsection 21(1) of that Act occur in respect of any of the goods.
- However, the increasing adjustment only arises in relation to the first occurrence of such a circumstance following an importation of the goods.
- (2) The amount of the *increasing adjustment is the difference between:
- the amount of GST that would have been payable on the importation if the importation had been a *taxable importation; and
 - the amount (if any) of the input tax credit to which you would have been entitled for the importation if the importation had been a taxable importation.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

141-10 Meaning of tradex scheme goods etc.

- (1) *Tradex scheme goods* are imported goods that:
 - (a) are nominated goods (within the meaning of the *Tradex Scheme Act 1999*) in relation to a *tradex order; and
 - (b) were covered by item 21A in Schedule 4 to the *Customs Tariff Act 1995* at the time of their entry for home consumption under the *Customs Act 1901*.
- (2) *Tradex order* has the meaning given by section 4 of the *Tradex Scheme Act 1999*.

141-15 Attribution of adjustments under this Division

- (1) An adjustment under this Division is attributable to the tax period in which the adjustment arises.
- (2) This section has effect despite section 29-20 (which is about attributing your adjustments).

141-20 Application of Division 129

This Division does not affect the operation of Division 129 (which is about changes in the extent of creditable purpose).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 142—Excess GST

Table of Subdivisions

- 142-A Excess GST unrelated to adjustments
- 142-B GST related to cancelled supplies
- 142-C Passed-on GST

142-1 What this Division is about

Excess GST is not to be refunded if this would give an entity a windfall gain.

Note: Refunding excess GST to a supplier will give it a windfall gain if it has already passed on the excess GST in the price of the supply (and not reimbursed the recipient).

Subdivision 142-A—Excess GST unrelated to adjustments

142-5 When this Subdivision applies

- (1) This Subdivision applies if, after disregarding any amounts covered by subsection (2), your *assessed net amount for a tax period takes into account an amount of GST exceeding that which is payable.

Note: This Subdivision applies whether or not you have paid, or been refunded, the assessed net amount.

Example: Sunny Co mistakenly reports a negative net amount of \$4,000 made up of GST of \$10,000 less input tax credits of \$14,000. In fact, Sunny Co's GST should have been \$8,000 making its negative net amount \$6,000. Sunny Co has excess GST of \$2,000.

- (2) Disregard the following amounts:
 - (a) an amount of GST that was correctly payable and attributable to the tax period, but which later becomes the subject of a *decreasing adjustment;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) an amount of GST that is payable, but is correctly attributable to a different tax period;
- (c) an amount of GST to which section 142-16 (about low value goods) applies.

142-10 Refunding the excess GST

For the purposes of each *taxation law, so much of the excess from subsection 142-5(1) (the **excess GST**) as you have *passed on to another entity is taken to have always been:

- (a) payable; and
- (b) on a *taxable supply;

until you reimburse the other entity for the passed-on GST.

Note 1: If you reimburse the passed-on GST so that this section ceases to apply there will be an adjustment event under paragraph 19-10(1)(b) or (c). You will have a decreasing adjustment (see section 19-55) and the other entity may have an increasing adjustment (see section 19-80).

Note 2: Any excess GST you have not passed on will be refunded as described in section 155-75 in Schedule 1 to the *Taxation Administration Act 1953*.

Note 3: While this section applies, paragraph 11-5(b) (about taxable supplies) is satisfied for the corresponding acquisition by the other entity.

142-15 When section 142-10 does not apply

Commissioner satisfied it is inappropriate for that section to apply

- (1) Treat section 142-10 as never having applied to the extent that the Commissioner is satisfied that:
 - (a) applying that section would be inconsistent with the principle that excess GST is not to be refunded if this would give an entity a windfall gain; and
 - (b) you have requested a decision under this subsection in the *approved form.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Note: Refusing to make the requested decision is a reviewable GST decision (see Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*).

- (2) The Commissioner must notify you in writing of any decision relating to you made under subsection (1).

If there never was a supply

- (3) Treat section 142-10 as never having applied to the extent that:
- (a) you treated the excess GST as payable on a supply, but in fact there never was a supply; and
 - (b) you reimburse the other entity for the *passed-on GST.

Note: If you reimburse the passed-on GST, you will be refunded an equivalent amount as described in section 155-75 in Schedule 1 to the *Taxation Administration Act 1953*.

So far as it relates to your creditable acquisitions

- (4) Section 142-10 does not apply for the purposes of applying subsection 11-15(2) (about creditable purpose) to you.

If the recipient knows you have not paid the excess GST

- (5) Section 142-10 does not apply for the purposes of applying a *taxation law to the other entity if, and while, that other entity knows, or could reasonably be expected to have known, that you have not paid the excess GST to the Commissioner.

Note: Section 142-10 still applies for the purposes of applying taxation laws to you.

142-16 No refund of excess GST relating to supplies treated as non-taxable importations

- (1) This section applies to an amount of GST on a supply (the **low value goods GST**) that is taken into account in your *assessed net amount for a tax period if:
- (a) you incorrectly treated the low value goods GST as payable on a supply of goods; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) an importation of the goods was a *taxable importation, but was incorrectly treated as being a *non-taxable importation under section 42-15; and
 - (c) the *recipient of the supply is a *consumer of the supply.
- (2) For the purposes of each *taxation law, the low value goods GST is taken to have always been payable on a *taxable supply until:
- (a) to the extent (if any) that you have *passed on the GST to another entity—you reimburse the other entity for the passed on GST; and
 - (b) an entity provides to you a declaration or information that indicates that GST has been paid on the *taxable importation.

Subdivision 142-B—GST related to cancelled supplies

142-20 Refunding GST relating to cancelled supplies

- (1) This section applies if:
- (a) your *assessed net amount for a tax period takes into account an amount of GST on a supply; and
 - (b) you have a *decreasing adjustment attributable to a later tax period as a result of the cancellation of the supply.
- (2) Reduce:
- (a) your *decreasing adjustment; and
 - (b) if the *recipient of the supply has a corresponding *increasing adjustment—the recipient's increasing adjustment;
- to the extent that you have *passed on that GST to the recipient, but not reimbursed the recipient for the passed-on GST.
- (3) This section has effect despite sections 19-55 (about decreasing adjustments for supplies) and 19-80 (about increasing adjustments for acquisitions).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Subdivision 142-C—Passed-on GST

142-25 Working out if GST has been passed on

(1) Some or all of an amount of GST may have been *passed on* to another entity even if:

- (a) a *tax invoice is not issued to or by that other entity; or
- (b) a tax invoice issued to or by that other entity relates to that GST, but does not contain enough information to enable that GST to be clearly ascertained.

(2) If:

- (a) you issue a *tax invoice or a notice under section 84-89 to another entity, or another entity issues a *recipient created tax invoice to you; and
- (b) the invoice or notice contains enough information to enable some or all of an amount of GST to be clearly ascertained; and
- (c) in a case where you must pay the *assessed net amount for a tax period to which the invoice or notice relates—you have paid that assessed net amount to the Commissioner;

the invoice or notice is prima facie evidence of that part of that GST having *passed on to that other entity.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Part 4-5—Special rules mainly about registration

Note: The special rules in this Part mainly modify the operation of Part 2-5, but they may affect other Parts of Chapter 2 in minor ways.

Division 144—Taxis

144-1 What this Division is about

Taxi operators are required to be registered, regardless of turnover.

144-5 Requirement to register

- (1) You are ***required to be registered*** if, in *carrying on your enterprise, you supply *taxi travel.
- (2) It does not matter whether:
 - (a) your *GST turnover meets the *registration turnover threshold; or
 - (b) in *carrying on your enterprise, you make other supplies besides supplies of *taxi travel.
- (3) This section has effect despite section 23-5 (which is about who is required to be registered).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 146—Limited registration entities

146-1 What this Division is about

Non-residents may elect to be limited registration entities. Limited registration entities are not entitled to input tax credits for acquisitions and importations, and must have quarterly tax periods.

Note: The Commissioner may approve simpler approved forms for limited registration entities: see subsection 388-50(3) in Schedule 1 to the *Taxation Administration Act 1953*.

146-5 Limited registration entities

- (1) You are a **limited registration entity** for a tax period applying to you if an election under subsection (2) is in effect for you during the period.

Electing to be a limited registration entity

- (2) You may, by notifying the Commissioner in the *approved form, make an election under this subsection if you are a *non-resident who:
- (a) makes, or intends to make, one or more supplies that are:
 - (i) *inbound intangible consumer supplies; or
 - (ii) *offshore supplies of low value goods that were, or would be, *connected with the indirect tax zone, solely because of Subdivision 84-C; or
 - (b) is, or intends to become, a *redeliverer of *offshore supplies of low value goods.

When an election is in effect

- (3) The election:
- (a) takes effect from the start of the tax period you nominate in the election; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) if your *registration is cancelled and the date of effect of the cancellation occurs after the start of that tax period—ceases to have effect on the date of effect of the cancellation; and
 - (c) if paragraph (b) does not apply and, under subsection (5), you revoke the election—ceases to have effect at the start of your first tax period to start after the revocation.
- (4) However, the election never takes effect if your *registration is cancelled and the date of effect of the cancellation occurs on or before the start of the tax period you nominate in the election.

Revoking an election

- (5) You may, by notifying the Commissioner in the *approved form, revoke an election under subsection (2).
- (6) However, subsection (5) does not apply if you have been notified that the Commissioner has decided to cancel your *registration (whether or not the cancellation has already taken effect).

146-10 Limited registration entities cannot make creditable acquisitions

- (1) An acquisition made by a *limited registration entity is not a *creditable acquisition if an election under subsection 146-5(2) is in effect for the entity when the acquisition is made.
- (2) However, subsection (1) does not apply, and is taken never to have applied, to the acquisition if you revoke the election under subsection 146-5(5) during:
- (a) the *financial year in which the acquisition is made; or
 - (b) the next financial year.
- (3) This section has effect despite section 11-5 (which is about what is a creditable acquisition).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 146-15

146-15 Limited registration entities cannot make creditable importations

- (1) An importation made by a *limited registration entity is not a *creditable importation if an election under subsection 146-5(2) is in effect for the entity when the importation is made.
- (2) However, subsection (1) does not apply, and is taken never to have applied, to the importation if you revoke the election under subsection 146-5(5) during:
 - (a) the *financial year in which the importation is made; or
 - (b) the next financial year.
- (3) This section has effect despite section 15-5 (which is about what is a creditable importation).

146-20 Entries in the Australian Business Register

- (1) Subsection 25-10(2) does not apply if:
 - (a) you become *registered; and
 - (b) on the date your registration takes or took effect, you are a *limited registration entity.

Note: Under subsection 25-10(2), the Australian Business Registrar would otherwise be required to enter that date in the Australian Business Register.

- (2) However, if:
 - (a) you cease to be a *limited registration entity at a time when you are *registered; and
 - (b) because of subsection (1) of this section, subsection 25-10(2) did not apply to your registration;subsection 25-10(2) is taken to apply from the time you cease to be a limited registration entity.
- (3) Subsection 25-60(2) does not apply if:
 - (a) your *registration is cancelled; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) because of subsection (1) of this section, the date on which your registration took effect was not entered in the *Australian Business Register; and
- (c) immediately before the cancellation took effect, you were a *limited registration entity.

Note: Under subsection 25-60(2), the Australian Business Registrar would otherwise be required to enter that date in the Australian Business Register.

146-25 Limited registration entities have only quarterly tax periods

- (1) If you are a *limited registration entity, you cannot make an election under section 27-10, and the Commissioner cannot determine your tax periods under section 27-15 or 27-37.

Note: Sections 27-10 and 27-15 provide for each individual month to be a tax period. Section 27-37 provides for 12 complete tax periods in each year.

- (2) An election by you under section 27-10 or a determination under section 27-15 or 27-37 in relation to you is taken not to be in force at any time during which you are a *limited registration entity.
- (3) This section has effect despite sections 27-10, 27-15 and 27-37 (which are about one month tax periods).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 149—Government entities

149-1 What this Division is about

Parts of the Commonwealth, a State or a Territory may register even if they are not separate legal entities. Once registered, they may become liable for GST and entitled to input tax credits. Government entities may also form GST groups.

149-5 Government entities may register

- (1) A *government entity may apply to be *registered under section 23-10 even if:
 - (a) it is not an entity; and
 - (b) it is not *carrying on an *enterprise or is not intending to carry on an enterprise.
- (2) For the purposes of subsections 25-5(1) and (3), the Commissioner is to treat the government entity as an entity.
- (3) The Commissioner must *register the government entity whether or not the Commissioner is satisfied that it is *carrying on an *enterprise or intending to carry on an enterprise.
- (4) This section has effect despite section 23-10 (which is about who may be registered) and modifies the effect of section 25-5 (which is about when the Commissioner must register an entity).

149-10 Government entities are not required to be registered

- (1) A *government entity is not *required to be registered even if:
 - (a) it is *carrying on an *enterprise; and
 - (b) its *GST turnover meets the *registration turnover threshold.
- (2) This subsection has effect despite section 23-5.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

149-15 GST law applies to registered government entities

For the purposes of the *GST law, a *government entity that is *registered is treated, while its registration has effect, as if it were an entity carrying on an *enterprise.

149-20 Government entities not required to cancel their registration

Section 25-50 and subsection 25-55(2) (which are about cancelling registration) do not apply to *government entities.

149-25 Membership requirements of a government GST group

A *government related entity *satisfies the membership requirements* for a *GST group, or a proposed GST group, of government related entities if:

- (a) it is *registered; and
- (b) it is not a *member of any other GST group; and
- (c) it has the same tax periods applying to it as the tax periods applying to all the other members of the GST group or proposed GST group; and
- (d) it accounts on the same basis as all those other members; and
- (e) all those other members are government related entities.

Note: Some government related entities can still use section 48-10 to satisfy the membership requirements of GST groups.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Part 4-6—Special rules mainly about tax periods

Note: The special rules in this Part mainly modify the operation of Part 2-6, but they may affect other Parts of Chapter 2 in minor ways.

Division 151—Annual tax periods

Table of Subdivisions

- 151-A Electing to have annual tax periods
- 151-B Consequences of electing to have annual tax periods

151-1 What this Division is about

In some cases, you may elect to have annual tax periods. You will then lodge GST returns, and pay amounts of GST or receive refunds of GST, on an annual basis (which better matches your obligation to lodge an income tax return).

Subdivision 151-A—Electing to have annual tax periods

151-5 Eligibility to make an annual tax period election

- (1) You are eligible to make an *annual tax period election if:
 - (a) you are not *required to be registered; and
 - (b) you have not made any election under section 162-15 to pay GST by instalments (other than such an election that is no longer in effect).
- (2) However, you are not eligible to make an *annual tax period election if the only reason you are not *required to be registered is because you disregarded supplies under paragraph 188-15(3)(b) or 188-20(3)(b) (which are about supplies of rights or options offshore).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

151-10 Making an annual tax period election

- (1) You may, by notifying the Commissioner in the *approved form, make an *annual tax period election if you are eligible under section 151-5.
- (2) Your election takes effect from:
 - (a) the start of the earliest tax period for which, on the day on which you make your election, your *GST return is not yet due (taking into account any further period the Commissioner allows under paragraph 31-8(1)(b) or 31-10(1)(b)); or
 - (b) the start of such other tax period as the Commissioner allows, in accordance with a request you make in the *approved form.

Note: Refusing a request to allow your election to take effect from the start of another tax period is a reviewable GST decision (see Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*).

151-15 Annual tax period elections by representative members of GST groups

- (1) A *representative member of a *GST group cannot make an *annual tax period election unless each *member of the GST group is eligible under section 151-5.
- (2) If the *representative member makes such an election, the *annual tax period applying to the representative member also applies to each member.

151-20 When you must make your annual tax period election

- (1) You must make your *annual tax period election:
 - (a) if the tax periods applying to you are *quarterly tax periods—on or before 28 October in the *financial year to which it relates; or
 - (b) in any other case—on or before 21 August in that financial year.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 151-25

- (2) However:
- (a) if:
 - (i) during the *financial year but after 28 October in that financial year, you became eligible under section 151-5 to make an *annual tax period election; and
 - (ii) this subsection had not applied to you before; and
 - (iii) your *current GST lodgment record is not more than 6 months; or
 - (b) if the financial year started on 1 July 2004 and the Commissioner determines in writing that this paragraph applies;
you must make your election on or before the first day, after becoming eligible under section 151-5 or after the Commissioner's determination, on which you would, but for this Division, be required to give a *GST return to the Commissioner.
- (3) The Commissioner may, in accordance with a request you make in the *approved form, allow you to make your election on a specified day occurring after the day provided for under subsection (1) or (2).

Note: Refusing a request to be allowed to make an election on a specified day under this subsection is a reviewable GST decision (see Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*).

151-25 Duration of an annual tax period election

General rule

- (1) Your election ceases to have effect if:
- (a) you revoke it by notifying the Commissioner in the *approved form; or
 - (b) the Commissioner disallows it under subsection (3); or
 - (c) on 31 July in a *financial year, you are *required to be registered.

Your election also ceases to have effect at the end of your tax period under subsection 27-39(1), at the end of your concluding tax

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

period under section 27-40, or at the end of a tax period applying to you to which subsection 151-55(1) applies.

Revocation

- (2) A revocation of your election is taken to have had, or has, effect:
- (a) if you notify the Commissioner on or before 28 October in a financial year—from the start of that *financial year; or
 - (b) if you notify the Commissioner after 28 October in a financial year—from the start of the next financial year.

Disallowance

- (3) The Commissioner may disallow your election if, and only if, the Commissioner is satisfied that you have failed to comply with one or more of your obligations under a *taxation law.

Note: Disallowing your election is a reviewable GST decision (see Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*).

- (4) A disallowance of your election is taken to have had effect:
- (a) if the Commissioner notifies you of the disallowance during the *financial year in which your election first took effect—from the start of the tax period in which it first took effect; or
 - (b) if the Commissioner notifies you of the disallowance on or before 28 October during a later financial year—from the start of that later financial year; or
 - (c) if the Commissioner notifies you of the disallowance after 28 October during a later financial year—from the start of the financial year immediately following that later financial year.

Becoming subject to a requirement to register

- (5) If paragraph (1)(c) applies, your election is taken to have ceased to have effect from the start of the *financial year referred to in that paragraph.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 151-40

Subdivision 151-B—Consequences of electing to have annual tax periods

151-40 Annual tax periods

- (1) While an *annual tax period election that you have made has effect, each *financial year is a tax period that applies to you.
- (2) However, if your *annual tax period election takes effect on a day that is not the start of a *financial year, the period from when your annual tax period election takes effect until the end of the financial year in which it takes effect is a tax period that applies to you.
- (3) A tax period under this section is an *annual tax period*.
- (4) This section has effect despite sections 27-5, 27-10 and 27-30 (which are about tax periods).

151-45 When GST returns for annual tax periods must be given

- (1) You must give your *GST return for an *annual tax period to the Commissioner:
 - (a) if you are required under section 161 of the *ITAA 1936 to lodge a return in relation to a year of income corresponding to, or ending during, an annual tax period applying to you—within:
 - (i) the period, specified in the instrument made under that section, for you to lodge as required under that section; or
 - (ii) such further time as the Commissioner has permitted for you to lodge as required under that section; or
 - (b) if paragraph (a) does not apply—on or before the 28 February following the end of the annual tax period.
- Note: Section 388-55 in Schedule 1 to the *Taxation Administration Act 1953* allows the Commissioner to defer the time for giving the GST return.
- (2) This section has effect despite sections 31-8 and 31-10 (which are about when GST returns must be given).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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

- (1) If the *assessed net amount for an *annual tax period applying to you is greater than zero, you must pay the assessed net amount to the Commissioner on or before the day on which, under section 151-45, you are required to give to the Commissioner your *GST return for the annual tax period.
- (2) This section has effect despite section 33-5 (which is about when payments of assessed net amounts must be made).

151-55 An entity's concluding annual tax period

- (1) If any of the following occurs:
 - (a) an entity who is an individual dies;
 - (b) an entity ceases to *carry on any *enterprise;
 - (c) an entity's *registration is cancelled;during an *annual tax period applying to the entity, the annual tax period is not affected by the death, cessation or cancellation.
- (2) This section has effect despite section 27-40 (which is about an entity's concluding tax period).
- (3) However, this section does not affect the application of:
 - (a) section 27-39; or
 - (b) if an entity for any reason ceases to exist—section 27-40.

151-60 The effect of incapacitation or cessation

- (1) If an entity becomes an *incapacitated entity, or the entity for any reason ceases to exist, the entity must give the *GST return, for the *annual tax period that ends as a result, to the Commissioner:
 - (a) on or before the 21st day of the month following the end of the annual tax period; or
 - (b) within such further period as the Commissioner allows.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 151-60

- (2) If the *assessed net amount for the *annual tax period is greater than zero, the entity must pay the assessed net amount to the Commissioner on or before the 21st day of the month following the end of the annual tax period.
- (3) This section has effect despite sections 151-45 (which is about when GST returns for annual tax periods must be given) and 151-50 (which is about when payments of assessed net amounts for annual tax periods must be made).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 153—Agents etc. and insurance brokers

Table of Subdivisions

- 153-A General
- 153-B Principals and intermediaries as separate suppliers or acquirers

153-1 What this Division is about

This Division sets out the rules for holding and issuing tax invoices and adjustment notes when your supplies or acquisitions are made through an agent, or when insurance is supplied through an insurance broker. It also allows in some cases a supply or acquisition made through, or facilitated by, an entity on your behalf to be treated as 2 separate supplies or acquisitions.

Subdivision 153-A—General

153-5 Attributing the input tax credits for your creditable acquisitions

- (1) If:
 - (a) you are entitled to the input tax credit for a *creditable acquisition made through an agent; and
 - (b) neither you nor your agent holds a *tax invoice for the acquisition when you give to the Commissioner a *GST return for the tax period to which the input tax credit on the acquisition would otherwise be attributable;then:
 - (c) the input tax credit (including any part of the input tax credit) is not attributable to that tax period; and
 - (d) the input tax credit (or the part of the input tax credit) is attributable to the first tax period for which you give to the

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 153-10

Commissioner a GST return at a time when you or your agent holds that tax invoice.

- (2) This section has effect despite subsection 29-10(3) (which is about the requirement to hold a tax invoice).

153-10 Attributing your adjustments

- (1) If:
- (a) you have a *decreasing adjustment relating to a supply made by you through an agent or made to you through an agent; and
 - (b) neither you nor your agent holds an *adjustment note or *third party adjustment note for the adjustment when you give to the Commissioner a *GST return for the tax period to which the adjustment would otherwise be attributable;
- then:
- (c) the adjustment (including any part of the adjustment) is not attributable to that tax period; and
 - (d) the adjustment (or the part of the adjustment) is attributable to the first tax period for which you give to the Commissioner a GST return at a time when you or your agent holds that adjustment note or third party adjustment note.
- (2) This section has effect despite subsections 29-20(3) (which is about the requirement to hold an adjustment note) and 134-15(1) (which is about the requirement to hold a third party adjustment note).

153-15 Tax invoices

- (1) If you make a *taxable supply through an agent, an obligation to issue a *tax invoice relating to the supply:
- (a) arises whether the *recipient makes a request for a tax invoice to you *or* the agent; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) is complied with if either you *or* the agent gives the recipient a tax invoice within 28 days after the request.
- (2) However, you and the agent must not *both* issue separate *tax invoices relating to the supply.
- Note: If Subdivision 153-B is to apply to the supply, there will be an arrangement under which only your agent can issue the tax invoice: see paragraph 153-50(1)(d).
- (3) This section has effect despite section 29-70 (which is about tax invoices).

153-20 Adjustment notes

- (1) If you have a *decreasing adjustment relating to a supply made by you through an agent or made to you through an agent, an obligation under subsection 29-75(2) to issue an *adjustment note for the adjustment, or an obligation under subsection 134-20(2) to issue a *third party adjustment note for the adjustment:
- (a) arises whether the *recipient makes a request for an adjustment note or a third party adjustment note to you *or* the agent; and
- (b) is complied with if either you *or* your agent gives the recipient an adjustment note or a third party adjustment note within 28 days after the request.
- (2) However, you and the agent must not *both* issue separate *adjustment notes or *third party adjustment notes for the adjustment.
- (3) This section has effect despite sections 29-75 (which is about adjustment notes) and 134-20 (which is about third party adjustment notes).

153-25 Insurance supplied through insurance brokers

- (1) If an insurer supplies an *insurance policy through an *insurance broker acting on behalf of the *recipient of the supply, this

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 153-50

Subdivision has effect as if the supply were made through the insurance broker as an agent of the insurer.

- (2) This section does not affect the application of this Subdivision in relation to the acquisition of the *insurance policy through the insurance broker as an agent of the *recipient.

Subdivision 153-B—Principals and intermediaries as separate suppliers or acquirers

153-50 Arrangements under which intermediaries are treated as suppliers or acquirers

- (1) An entity (the *principal*) may, in writing, enter into an arrangement with another entity (the *intermediary*) under which:
- (a) the intermediary will, on the principal's behalf, do any or all of the following:
 - (i) make supplies to third parties;
 - (ii) facilitate supplies to third parties (including by issuing *invoices relating to, or receiving *consideration for, such supplies);
 - (iii) make acquisitions from third parties;
 - (iv) facilitate acquisitions from third parties (including by providing consideration for such acquisitions); and
 - (b) the kinds of supplies or acquisitions, or the kinds of supplies and acquisitions, to which the arrangement applies are specified; and
 - (c) for the purposes of the GST law:
 - (i) the intermediary will be treated as making the supplies to the third parties, or acquisitions from the third parties, or both; and
 - (ii) the principal will be treated as making corresponding supplies to the intermediary, or corresponding acquisitions from the intermediary, or both; and
 - (d) in the case of supplies to third parties:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (i) the intermediary will issue to the third parties, in the intermediary's own name, all the *tax invoices and *adjustment notes relating to those supplies; and
 - (ii) the principal will not issue to the third parties any tax invoices and adjustment notes relating to those supplies; and
 - (e) the arrangement ceases to have effect if the principal or the intermediary, or both of them, cease to be *registered.
- (2) For the purposes of subsection (1), an entity can be an intermediary whether or not the entity is the agent of the principal.

153-55 The effect of these arrangements on supplies

- (1) A *taxable supply that the principal makes to a third party through the intermediary is taken to be a supply that is a taxable supply made by the intermediary to the third party, and not by the principal, if:
- (a) the supply is of a kind to which the arrangement applies; and
 - (b) the supply is made in accordance with the arrangement; and
 - (c) both the principal and the intermediary are *registered.
- (2) In addition, the principal is taken to make a supply that is a *taxable supply to the intermediary. This supply is taken:
- (a) to be a supply of the same thing as is supplied in the taxable supply (the *intermediary's supply*) that the intermediary is taken to make; and
 - (b) to have a *value equal to ¹⁰/₁₁ of the amount that is payable to the principal by the intermediary in respect of the intermediary's supply.
- The intermediary is taken to make a corresponding *creditable acquisition from the principal.
- (3) If the principal pays, or is liable to pay, an amount, as a commission or similar payment, to the intermediary for the intermediary's supply to the third party:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 153-60

- (a) for the purpose of paragraph (2)(b), the amount payable by the intermediary to the principal is taken to be reduced by the amount the principal pays, or is liable to pay, to the intermediary; and
 - (b) the supply by the intermediary to the principal, to which the principal's payment or liability relates, is not a *taxable supply.
- (4) However, this section no longer applies, and is taken never to have applied, if the principal issues to the third party, in the principal's own name, any *tax invoice or *adjustment note relating to the supply.
- (4A) Without limiting subsection (4), this section does not apply in relation to a supply to which section 84-55 or section 84-81 applies.
- Note: These sections treat an operator of an electronic distribution platform, or a goods redeliverer, as having made the supply.
- (5) This section has effect despite section 9-5 (which is about what are taxable supplies), section 9-75 (which is about the value of taxable supplies) and section 11-5 (which is about what are creditable acquisitions).

153-60 The effect of these arrangements on acquisitions

- (1) An acquisition that the principal makes from a third party through the intermediary is taken to be a *creditable acquisition made by the intermediary from the third party, and not by the principal, if:
 - (a) the acquisition is of a kind to which the arrangement applies; and
 - (b) the acquisition is made in accordance with the arrangement; and
 - (c) both the principal and the intermediary are *registered.
- (2) In addition, the intermediary is taken to make a supply that is a *taxable supply to the principal. This supply is taken:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (a) to be a supply of the same thing as is acquired in the *creditable acquisition (the *intermediary's acquisition*) that the intermediary is taken to make; and
- (b) to have a *value equal to ¹⁰/₁₁ of the amount that is payable to the intermediary by the principal in respect of the intermediary's acquisition.

The principal is taken to make a corresponding acquisition from the intermediary, and the acquisition is taken to be a creditable acquisition if, apart from this section, the principal's acquisition from the third party would have been a creditable acquisition.

- (3) If the principal pays, or is liable to pay, an amount, as a commission or similar payment, to the intermediary for the intermediary's acquisition from the third party:
 - (a) for the purpose of paragraph (2)(b), the amount payable by the principal to the intermediary is taken to be increased by the amount the principal pays, or is liable to pay, to the intermediary; and
 - (b) the supply by the intermediary to the principal, to which the principal's payment or liability relates, is not a *taxable supply.
- (3A) This section does not apply in relation to an acquisition if section 84-55 applies to the supply to which the acquisition relates.

Note: Under section 84-55, an inbound intangible consumer supply, or an offshore supply of low value goods, made through an electronic distribution platform (or a supply that is taken to be such a supply because of section 84-60) is treated as having been made by the operator of the platform.
- (4) This section has effect despite section 11-5 (which is about what are creditable acquisitions), section 11-10 (which is about what are acquisitions), section 9-5 (which is about what are taxable supplies) and section 9-75 (which is about the value of taxable supplies).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 153-65

153-65 Determinations that supplies or acquisitions are taken to be under these arrangements

- (1) The Commissioner may determine in writing that:
- (a) supplies of a specified kind to third parties that any entity (the *intermediary*) makes or facilitates (including by issuing *invoices relating to, or receiving *consideration for, such supplies) on behalf of any other entity (the *principal*); or
 - (b) acquisitions of a specified kind from third parties that any entity (the *intermediary*) makes or facilitates (including by providing consideration for such acquisitions) on behalf of any other entity (the *principal*);
- are taken to be supplies or acquisitions that are of a kind to which an arrangement of a kind referred to in section 153-50 applies, and that are made in accordance with that arrangement.
- (2) The determination has effect accordingly, unless either the intermediary or the principal notifies the other in writing, or both notify each other in writing, that:
- (a) any supplies to third parties that the intermediary makes or facilitates (including by issuing *invoices relating to, or receiving *consideration for, such supplies) on the principal's behalf are not supplies to which such an arrangement applies; and
 - (b) any acquisitions from third parties that the intermediary makes or facilitates (including by providing consideration for such acquisitions) on the principal's behalf are not acquisitions to which such an arrangement applies.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 156—Supplies and acquisitions made on a progressive or periodic basis

156-1 What this Division is about

Supplies and acquisitions made for a period or on a progressive basis are treated as separate supplies or acquisitions for some purposes, in particular the attribution rules.

156-5 Attributing the GST on progressive or periodic supplies

- (1) The GST payable by you on a *taxable supply that is made:
 - (a) for a period or on a progressive basis; and
 - (b) for *consideration that is to be provided on a progressive or periodic basis;is attributable, in accordance with section 29-5, as if each progressive or periodic component of the supply were a separate supply.
- (2) If the progressive or periodic components of such a supply are not readily identifiable, the components correspond to the proportion of the total *consideration for the supply that the separate amounts of consideration represent.

156-10 Attributing the input tax credits on progressive or periodic acquisitions

- (1) The input tax credit to which you are entitled for a *creditable acquisition that is made:
 - (a) for a period or on a progressive basis; and
 - (b) for *consideration that is to be provided on a progressive or periodic basis;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-6 Special rules mainly about tax periods

Division 156 Supplies and acquisitions made on a progressive or periodic basis

Section 156-15

is attributable, in accordance with section 29-10, as if each progressive or periodic component of the acquisition were a separate acquisition.

- (2) If the progressive or periodic components of such an acquisition are not readily identifiable, the components correspond to the proportion of the total *consideration for the acquisition that the separate amounts of consideration represent.

156-15 Progressive or periodic supplies partly connected with the indirect tax zone

- (1) If:
- (a) a *taxable supply is made for a period or on a progressive basis; and
 - (b) the supply is made for *consideration that is to be provided on a progressive or periodic basis; and
 - (c) the whole of a progressive or periodic component of the supply would not be *connected with the indirect tax zone if it were a separate supply;
- that component is treated as if it were a separate supply that is not connected with the indirect tax zone.
- (2) This section has effect despite section 9-25 (which is about when supplies are connected with the indirect tax zone) and Division 96.

156-17 Application of Division 58 to progressive or periodic supplies and acquisitions

- (1) A supply that is made:
- (a) for a period or on a progressive basis; and
 - (b) for *consideration that is to be provided on a progressive or periodic basis;
- is treated, for the purposes of Division 58 (which is about representatives of incapacitated entities), as if each progressive or periodic component of the supply were a separate supply.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (2) An acquisition that is made:
- (a) for a period or on a progressive basis; and
 - (b) for *consideration that is to be provided on a progressive or periodic basis;
- is treated, for the purposes of Division 58 (which is about representatives of incapacitated entities), as if each progressive or periodic component of the acquisition were a separate acquisition.

156-20 Application of Division 129 to progressive or periodic acquisitions

- An acquisition that is made:
- (a) for a period or on a progressive basis; and
 - (b) for *consideration that is to be provided on a progressive or periodic basis;
- is treated, for the purposes of Division 129 (which is about changes in the extent of creditable purpose), as if each progressive or periodic component of the acquisition were a separate acquisition.

156-22 Leases etc. treated as being on a progressive or periodic basis

For the purposes of this Division, a supply or acquisition by way of lease, hire or similar arrangement is to be treated as a supply or acquisition that is made on a progressive or periodic basis, for the period of the lease, hire or arrangement.

156-23 Certain supplies or acquisitions under hire purchase agreements treated as not on progressive or periodic basis

For the purposes of this Division, a supply or acquisition of goods or credit under a *hire purchase agreement is treated as not being a supply or acquisition made on a progressive or periodic basis.

156-25 Accounting on a cash basis

This Division (other than sections 156-15 and 156-17) does not apply if you *account on a cash basis.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 157—Accounting basis of charities etc.

157-1 What this Division is about

The choice available to an endorsed charity, gift-deductible entity or government school to account on a cash basis is not restricted as it is for other entities, but other restrictions may apply.

157-5 Charities etc. choosing to account on a cash basis

- (1) An *endorsed charity, a *gift-deductible entity or a *government school may choose to *account on a cash basis, with effect from the first day of the tax period that the endorsed charity or entity chooses.
- (3) This section does not apply in relation to a *gift-deductible entity endorsed as a deductible gift recipient (within the meaning of the *ITAA 1997) under section 30-120 of the ITAA 1997, unless the entity is:
 - (a) an *endorsed charity; or
 - (b) a *government school; or
 - (c) a fund, authority or institution of a kind referred to in paragraph 30-125(1)(b) of the ITAA 1997.

Note: This subsection excludes from this section certain (but not all) gift-deductible entities that are only endorsed for the operation of a fund, authority or institution.

- (4) This section has effect despite section 29-40 (which is about choosing to account on a cash basis).

157-10 Charities etc. ceasing to account on a cash basis

- (1) Paragraphs 29-50(1)(a) and (ab) and subsection 29-50(3) do not apply in relation to any *endorsed charity, any *gift-deductible entity or any *government school.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (3) This section does not apply in relation to a *gift-deductible entity endorsed as a deductible gift recipient (within the meaning of the *ITAA 1997) under section 30-120 of the ITAA 1997, unless the entity is:
- (a) an *endorsed charity; or
 - (b) a *government school; or
 - (c) a fund, authority or institution of a kind referred to in paragraph 30-125(1)(b) of the ITAA 1997.

Note: This subsection excludes from this section certain (but not all) gift-deductible entities that are only endorsed for the operation of a fund, authority or institution.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 158—Hire purchase agreements

158-1 What this Division is about

If you account on a cash basis, you are treated as if you do not account on a cash basis for any acquisition made under a hire purchase agreement.

158-5 Treat as not accounting on a cash basis

- (1) This section applies if you *account on a cash basis.
- (2) This Act and the regulations apply in relation to:
 - (a) an acquisition you make under a *hire purchase agreement; or
 - (b) an input tax credit to which you are entitled, or an *adjustment you have, under subsection 58-10(1) for an acquisition made under a hire purchase agreement;as if you do not *account on a cash basis.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 159—Changing your accounting basis

159-1 What this Division is about

This Division tells you to which tax periods to attribute any supplies and acquisitions that are affected by a change in your accounting basis, and how to treat bad debts if your accounting basis changes.

159-5 Ceasing to account on a cash basis—amounts not previously attributed

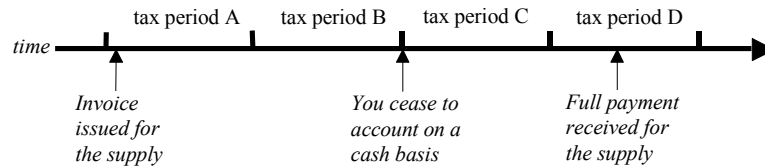
- (1) The GST payable by you on a *taxable supply, the input tax credit to which you are entitled for a *creditable acquisition, or an *adjustment that you have, is attributable to a particular tax period (the *transition tax period*), and not to any other tax period, if:
 - (a) at the start of the transition tax period, you cease to *account on a cash basis; and
 - (b) the GST on the supply, the input tax credit on the acquisition, or the adjustment, was not attributable, to any extent, to a previous tax period during which you accounted on a cash basis; and
 - (c) it would have been attributable to that previous tax period had you not accounted on a cash basis during that period.

For accounting on a cash basis, see Subdivision 29-B.

Example: In tax period A in the following diagram, you issue an invoice for a supply that you made, but you receive no payment for the supply until tax period D. However, you cease to account on a cash basis at the start of tax period C (which is therefore the transition tax period).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Under section 29-5, the supply was not attributable to tax period A (because at the time you were accounting on a cash basis), but it would have been attributable to that period if you had not been accounting on a cash basis (because you issued the invoice in that period). Therefore the supply is attributable to tax period C (the transition tax period).

- (2) This section has effect despite sections 29-5, 29-10 and 29-20 (which are about attributing GST on supplies, input tax credits on acquisitions, and adjustments) and any other provisions of this Chapter.

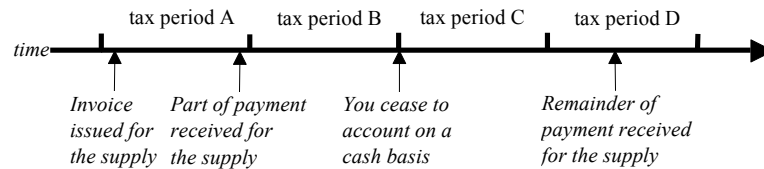
159-10 Ceasing to account on a cash basis—amounts partly attributed

- (1) The GST payable by you on a *taxable supply, the input tax credit to which you are entitled for a *creditable acquisition, or an *adjustment that you have, is attributable to a particular tax period (the *transition tax period*), and not to any other tax period, if:
- (a) at the start of the transition tax period, you cease to *account on a cash basis; and
 - (b) the GST on the supply, the input tax credit on the acquisition, or the adjustment, was only to some extent attributable to a previous tax period during which you accounted on a cash basis; and
 - (c) it would have been attributable solely to that previous tax period had you not accounted on a cash basis during that period.
- (2) However, the GST on the supply, the input tax credit on the acquisition, or the adjustment, is attributable to the transition tax period only to the extent that it has not been previously attributed to one or more of those previous tax periods.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

For accounting on a cash basis, see Subdivision 29-B.

Example: Take the example in section 159-5 as changed in the following diagram so that you receive part of the payment for the supply in tax period A. The transition tax period is still tax period C.



Under section 29-5, the supply was to some extent attributable to tax period A, but it would have been attributable only to that tax period if you had not been accounting on a cash basis. Therefore the supply is attributable to tax period C (the transition tax period), but only to the extent that it is not attributable to tax period A.

- (3) This section has effect despite sections 29-5, 29-10 and 29-20 (which are about attributing GST on supplies, input tax credits on acquisitions, and adjustments) and any other provisions of this Chapter.

159-15 Ceasing to account on a cash basis—bad debts

(1) If:

- (a) the GST payable by you on a *taxable supply or the input tax credit to which you are entitled for a *creditable acquisition is attributable to a particular tax period (the transition tax period) under section 159-5 or 159-10; and
- (b) before the start of the transition tax period, the whole or part of a debt relating to the *consideration for the supply or acquisition is written off as bad;

then:

- (c) the amount written off, and any part of that amount recovered before the start of the transition tax period, is to be treated, for the purposes of Division 21, as if at all relevant times you were not *accounting on a cash basis; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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- (d) any adjustment arising under Division 21 as a result is attributable to the transition tax period.
- (2) This section has effect despite subsections 21-5(2) and 21-15(2) (which preclude adjustments for bad debts when accounting on a cash basis) and section 29-20 (which is about attributing adjustments).

159-20 Starting to account on a cash basis

- (1) If, at the start of a tax period, you start to *account on a cash basis, then:
 - (a) the GST payable by you on a *taxable supply that you made; or
 - (b) the input tax credit to which you are entitled for a *creditable acquisition; or
 - (c) an *adjustment that you have;that was attributable to one or more previous tax periods remains attributable to those periods, and not to any other tax period.
- (2) This section has effect despite sections 29-5, 29-10 and 29-20 (which are about attributing GST on supplies, input tax credits on acquisitions, and adjustments) and any other provisions of this Chapter.

159-25 Starting to account on a cash basis—bad debts

- (1) If:
 - (a) the GST payable by you on a *taxable supply, or the input tax credit to which you are entitled for a *creditable acquisition, was attributable to a tax period during which you were not *accounting on a cash basis; and
 - (b) at a time when you are accounting on a cash basis, the whole or part of a debt relating to the *consideration for the supply or acquisition is written off as bad;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

the amount written off, and any part of that amount that is recovered, is to be treated, for the purposes of Division 21, as if at all relevant times you were not accounting on a cash basis.

- (2) This section has effect despite subsections 21-5(2) and 21-15(2) (which preclude adjustments for bad debts when accounting on a cash basis).

159-30 Entities ceasing to exist or coming into existence

This Division does not apply in relation to an entity ceasing to *account on a cash basis as it ceases to exist, or in relation to an entity starting to account on a cash basis as it comes into existence.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Part 4-7—Special rules mainly about returns, payments and refunds

Note: The special rules in this Part mainly modify the operation of Part 2-7, but they may affect other Parts of Chapter 2 in minor ways.

Division 162—Payment of GST by instalments

Table of Subdivisions

162-A	Electing to pay GST by instalments
162-B	Consequences of electing to pay GST by instalments
162-C	GST instalments
162-D	Penalty payable in certain cases if varied instalment amounts are too low

162-1 What this Division is about

You may be able to elect to pay GST by instalments. If you do, GST returns are given to the Commissioner annually, and quarterly instalments of GST are paid on the basis of the Commissioner's or your estimates of what your annual GST liability will be (followed by a reconciliation based on the annual GST return).

If you can average your income for income tax purposes, you only pay the last 2 quarterly instalments.

Note: In some cases, you will only pay the last 2 quarterly instalments: see section 162-105.

Subdivision 162-A—Electing to pay GST by instalments

162-5 Eligibility to elect to pay GST by instalments

- (1) You are eligible to elect to pay GST by instalments if:
 - (a) either:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (i) you are a *small business entity (other than because of subsection 328-110(4) of the *ITAA 1997) for the *income year in which you make your election; or
 - (ii) you do not carry on a *business and your *GST turnover does not exceed the *instalment turnover threshold; and
 - (b) the current tax period applying to you is not affected by:
 - (i) an election under section 27-10 (election of one month tax periods); or
 - (ii) a determination under section 27-15 (determination of one month tax periods); or
 - (iii) a determination under section 27-37 (special determination of tax periods on request); and
 - (c) your *current GST lodgment record is at least 4 months; and
 - (d) you have complied with all your obligations to give *GST returns to the Commissioner; and
 - (e) you are not in a *net refund position; and
 - (f) you are not a *limited registration entity.
- (2) The *instalment turnover threshold* is:
- (a) \$2 million; or
 - (b) such higher amount as the regulations specify.
- (3) You are in a *net refund position* if the sum of all your *assessed net amounts is less than zero, for the tax periods for which *GST returns fell due during the period referred to in the relevant item in the third column of this table.

When you are in a net refund position		
Item	If your *current GST lodgment record is...	Take into account this period to work out whether you are in a net refund position:
1	at least 13 months	the 12 months preceding the current tax period applying to you
2	at least 10 months, but less than 13 months	the 9 months preceding that current tax period

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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When you are in a net refund position		
Item	If your *current GST lodgment record is...	Take into account this period to work out whether you are in a net refund position:
3	at least 7 months, but less than 10 months	the 6 months preceding that current tax period
4	less than 7 months	the 3 months preceding that current tax period

162-10 Your current GST lodgment record

- (1) If you are not a *member of a *GST group, your **current GST lodgment record** is the period, immediately preceding the current tax period applying to you, that is covered by tax periods applying to you for which you have given *GST returns to the Commissioner.
- (2) If you are a *member of a *GST group, your **current GST lodgment record** is the period, immediately preceding the current tax period applying to you, that is covered by tax periods applying to you:
 - (a) for which you have given *GST returns to the Commissioner; and
 - (b) during which the membership of the GST group has not changed.
- (3) However, if you have been (but are not currently) the *representative member of a *GST group, any tax periods applying to you during which you were such a representative member are not to be counted towards your current GST lodgment record.

162-15 Electing to pay GST by instalments

- (1) You may, by notifying the Commissioner in the *approved form, elect to pay GST by instalments if you are eligible under section 162-5.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (2) Your election takes effect from:
- (a) the start of the earliest tax period for which, on the day on which you make your election, your *GST return is not yet due; or
 - (b) the start of such other tax period as the Commissioner allows, in accordance with a request you make in the *approved form.

Note: Refusing a request to allow your election to take effect from the start of another tax period is a reviewable GST decision (see Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*).

162-20 Elections by representative members of GST groups

- (1) A *representative member of a *GST group cannot elect to pay GST by instalments unless each *member of the GST group is eligible under section 162-5.
- (2) If the *representative member makes such an election, the *instalment tax period applying to the representative member also applies to each member. However, the members other than the representative member are not *GST instalment payers.

162-25 When you must make your election

- (1) You must make your election on or before 28 October in the *financial year to which it relates.
- (2) However, if:
 - (a) during the *financial year but after 28 October in that financial year, you became eligible under section 162-5 to elect to pay GST by instalments; and
 - (b) this subsection had not applied to you before; and
 - (c) your *current GST lodgment record is not more than 6 months;you must make your election on or before the first day, after becoming eligible under section 162-5, on which you would, but

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-7 Special rules mainly about returns, payments and refunds

Division 162 Payment of GST by instalments

Section 162-30

for this Division, be required under section 31-8 to give a *GST return to the Commissioner.

- (3) The Commissioner may, in accordance with a request you make in the *approved form, allow you to make your election on a specified day occurring after the day provided for under subsection (1) or (2).

Note: Refusing a request to be allowed to make an election on a specified day under this subsection is a reviewable GST decision (see Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*).

162-30 Duration of your election

General rule

- (1) Your election ceases to have effect if:
- (a) you revoke it, by notifying the Commissioner in the *approved form; or
 - (b) the Commissioner disallows it under subsection (3); or
 - (c) in a case to which subparagraph 162-5(1)(a)(i) applied—you are not a *small business entity of the kind referred to in that subparagraph for an *income year; or
 - (ca) in a case to which subparagraph 162-5(1)(a)(ii) applied—on 31 July in a *financial year, you do not satisfy the requirements of that subparagraph; or
 - (d) during a financial year, you become a *limited registration entity; or
 - (e) in a case where you are the *representative member of a *GST group—the membership of the GST group changes.

Your election also ceases to have effect at the end of your tax period under subsection 27-39(1), at the end of your concluding tax period under section 27-40, or at the end of a tax period applying to you to which subsection 162-85(1) applies.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Revocation

- (2) A revocation of your election is taken to have had, or has, effect:
- (a) if you notify the Commissioner on or before 28 October in a *financial year—from the start of that financial year; or
 - (b) if you notify the Commissioner after 28 October in a financial year—from the start of the next financial year.

Disallowance

- (3) The Commissioner may disallow your election if, and only if, the Commissioner is satisfied that you have failed to comply with one or more of your obligations under a *taxation law.

Note: Disallowing your election is a reviewable GST decision (see Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*).

- (4) A disallowance of your election is taken to have had effect:
- (a) if the Commissioner notifies you of the disallowance during the *financial year in which your election first took effect—from the start of the tax period in which it first took effect; or
 - (b) if the Commissioner notifies you of the disallowance on or before 28 October during a later financial year—from the start of that later financial year; or
 - (c) if the Commissioner notifies you of the disallowance after 28 October during a later financial year—from the start of the financial year immediately following that later financial year.

Not being a small business entity for an income year

- (5) If paragraph (1)(c) applies, your election is taken to have ceased to have effect from 1 July in the *income year referred to in that paragraph.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Failing to satisfy the requirements of subparagraph 162-5(1)(a)(ii)

- (5A) If paragraph (1)(ca) applies, your election is taken to have ceased to have effect from the start of the *financial year referred to in that paragraph.

Becoming a limited registration entity

- (6) If paragraph (1)(d) applies, your election is taken to have ceased to have effect from the start of the *financial year referred to in that paragraph.

Subdivision 162-B—Consequences of electing to pay GST by instalments

162-50 GST instalment payers

- (1) You are a ***GST instalment payer*** while an election that you have made under section 162-15 has effect.
- (2) You are a ***GST instalment payer*** for any *financial year for which your election has effect.
- (3) However, if your election has effect only for part of a *financial year, you are a ***GST instalment payer*** only for that part of that financial year.

162-55 Tax periods for GST instalment payers

- (1) The tax period that applies to you, if you are a *GST instalment payer for a *financial year, is that financial year.
- (2) The tax period that applies to you, if you are a *GST instalment payer only for part of a *financial year, is that part of that financial year.
- (3) A tax period under this section is an ***instalment tax period***.
- (4) This section has effect despite sections 27-5, 27-10, 27-15 and 27-30 (which are about tax periods).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

162-60 When GST returns for GST instalment payers must be given

- (1) You must give your *GST return for the *instalment tax period to the Commissioner:
- (a) if you are required under section 161 of the *ITAA 1936 to lodge a return in relation to a year of income corresponding to, or ending during, an instalment tax period applying to you—within the period, specified in the instrument made under that section, for you to lodge as required under that section; or
 - (b) if paragraph (a) does not apply—on or before the 28 February following the end of the instalment tax period.

Note: Section 388-55 in Schedule 1 to the *Taxation Administration Act 1953* allows the Commissioner to defer the time for giving the GST return.

- (2) However, in relation to an *instalment tax period that:
- (a) ends on 30 June 2001; or
 - (b) would have ended on 30 June 2001 but for the application of section 27-35;
- the period referred to in paragraph (1)(a) that would otherwise end after 28 February 2002 is taken to end on that day.

Note: Under section 27-35, the start or finish of a 3 month tax period could vary by up to 7 days from the start or finish of a normal quarter.

- (3) This section has effect despite sections 31-8 and 31-10 (which are about when GST returns must be given).

162-65 The form and contents of GST returns for GST instalment payers

- (1) If you are a *GST instalment payer only for part of a *financial year, the *approved form for your *GST return for the *instalment tax period consisting of that part of the financial year may require that the return relate to:
- (a) the instalment tax period; and
 - (b) the one or more preceding tax periods applying to you that fall within the financial year;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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as if they are a single tax period consisting of the whole of the financial year.

- (2) This section has effect in addition to, and does not limit the scope of, section 31-15 (which is about the form and contents of GST returns).

162-70 Payment of GST instalments

- (1) If you are a *GST instalment payer, you must, for each *instalment tax period applying to you, pay to the Commissioner an amount (your ***GST instalment***) for each *GST instalment quarter of the instalment tax period.

Note 1: GST instalments are worked out under Subdivision 162-C.

Note 2: Entities covered by section 162-80 only pay GST instalments on the last 2 GST instalment quarters.

- (2) These are the ***GST instalment quarters*** for an *instalment tax period:
- (a) the 3 months ending on 30 September during the period;
 - (b) the 3 months ending on 31 December during the period;
 - (c) the 3 months ending on 31 March during the period;
 - (d) the 3 months ending on 30 June during the period.
- (3) However, if the *instalment tax period is only part of a *financial year, any 3 month periods referred to in subsection (2) that do not form part of the instalment tax period are not GST instalment quarters of the instalment tax period.
- (4) You must pay your *GST instalment to the Commissioner as follows:

When GST instalments must be paid

Item	If the GST instalment quarter ends on this day ...	Pay the GST instalment to the Commissioner on or before this day:
1	30 September	the following 28 October

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

When GST instalments must be paid

Item	If the GST instalment quarter ends on this day ...	Pay the GST instalment to the Commissioner on or before this day:
2	31 December	the following 28 February
3	31 March	the following 28 April
4	30 June	the following 28 July

Note: Section 255-10 in Schedule 1 to the *Taxation Administration Act 1953* allows the Commissioner to defer the time for payment of the GST instalment.

- (5) You may pay by *electronic payment any *GST instalments payable by you. Any amounts of a GST instalment that you do not pay by electronic payment must be paid in the manner determined in writing by the Commissioner.

162-75 Giving notices relating to GST instalments

If:

- (a) you are required to pay a *GST instalment; and
- (b) the Commissioner requires you to give a notice relating to the GST instalment;

you must give the notice to the Commissioner, in the *approved form, on or before the day on which you are required to pay the GST instalment.

162-80 Certain entities pay only 2 GST instalments for each year

(1) If:

- (a) you are a *GST instalment payer for an *instalment tax period; and
- (b) subsection (2) applies to you;

section 162-70 has effect as if you are only required to pay *GST instalments for the last 2 *GST instalment quarters for the instalment tax period.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 162-85

- (2) This subsection applies to you if:
- (a) both of the following conditions are satisfied:
 - (i) you are carrying on a *primary production business in an *income year corresponding to, or ending during, the *instalment tax period;
 - (ii) the *assessable income that was *derived from, or resulted from, a primary production business that you carried on in the *base year exceeded the amount of so much of your deductions in that year that are reasonably related to that income; or
 - (b) both of the following conditions are satisfied:
 - (i) you are a *special professional in an income year corresponding to, or ending during, the instalment tax period;
 - (ii) your *assessable professional income in the base year exceeded the amount of so much of your deductions in that year that are reasonably related to that income.

162-85 A GST instalment payer's concluding tax period

- (1) If any of the following occurs:
- (a) a *GST instalment payer who is an individual dies;
 - (b) a GST instalment payer ceases to *carry on any *enterprise;
 - (c) a GST instalment payer's *registration is cancelled;
- during an *instalment tax period applying to the GST instalment payer, the instalment tax period is not affected by the death, cessation or cancellation.
- (2) However, any requirement to pay *GST instalments for a *GST instalment quarter of the *instalment tax period does not apply if the GST instalment quarter commences after:
- (a) the death or cessation occurred; or
 - (b) the cancellation took effect.
- (3) This section has effect despite sections 27-40 (which is about an entity's concluding tax period) and 162-70.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (4) However, this section does not affect the application of:
- (a) section 27-39; or
 - (b) if a *GST instalment payer for any reason ceases to exist—section 27-40.

162-90 The effect of incapacitation or cessation

- (1) If a *GST instalment payer becomes an *incapacitated entity, or for any reason ceases to exist, the GST instalment payer must give the *GST return, for the *instalment tax period that ends as a result, to the Commissioner:
- (a) on or before the 21st day of the month following the end of the instalment tax period; or
 - (b) within such further period as the Commissioner allows.
- (2) If the *assessed net amount for the *instalment tax period is greater than zero, the *GST instalment payer must pay the assessed net amount to the Commissioner on or before the 21st day of the month following the end of the instalment tax period.
- (3) This section has effect despite sections 162-60 (which is about when GST instalment payers must give GST returns) and 162-110 (which is about when GST instalment payers must pay assessed net amounts).

162-95 The effect of changing the membership of GST groups

- (1) If you are:
- (a) a *GST instalment payer; and
 - (b) a *member of a *GST group whose membership changes during an *instalment tax period applying to you;
- the instalment tax period ends when the membership of the GST group changes.
- (2) The *representative member of the *GST group must give the *GST return for the *instalment tax period to the Commissioner:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Section 162-100

- (a) on or before the 21st day of the month following the end of the instalment tax period; or
 - (b) within such further period as the Commissioner allows.
- (3) If the *assessed net amount for the *instalment tax period is greater than zero, the *representative member of the *GST group must pay the assessed net amount to the Commissioner on or before the 21st day of the month following the end of the instalment tax period.
- (4) This section has effect despite sections 162-55 (which is about tax periods for GST instalment payers), 162-60 (which is about when GST instalment payers must give GST returns) and 162-110 (which is about when GST instalment payers must pay assessed net amounts).

162-100 General interest charge on late payment

If you fail to pay some or all of a *GST instalment by the time by which the GST instalment is due to be paid, you are liable to pay the *general interest charge on the unpaid amount for each day in the period that:

- (a) started at the beginning of the day by which the GST instalment was due to be paid; and
- (b) finishes at the end of the last day on which, at the end of the day, any of the following remains unpaid:
 - (i) the GST instalment;
 - (ii) general interest charge on any of the instalment.

162-105 Net amounts for GST instalment payers

If you are a *GST instalment payer, your *net amount for an *instalment tax period is the difference between:

- (a) the amount that, but for this section, would be your *net amount under section 17-5, 123-15 or 126-5 for the instalment tax period; and
- (b) the sum of all of the *GST instalments payable by you for the *GST instalment quarters of the instalment tax period.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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

- (1) If:
 - (a) you are a *GST instalment payer; and
 - (b) the *assessed net amount for an *instalment tax period applying to you is greater than zero;you must pay the assessed net amount to the Commissioner on or before the day on which, under section 162-60, you are required to give to the Commissioner your *GST return for the instalment tax period.
- (2) This section has effect despite sections 33-3 and 33-5 (which are about when payments of assessed net amounts are made).

Subdivision 162-C—GST instalments

162-130 What are your GST instalments

- (1) If you are a *GST instalment payer, your *GST instalments for the *GST instalment quarters of an *instalment tax period applying to you are worked out under subsections (2) and (3).
- (2) Your *GST instalment for the first *GST instalment quarter is whichever of the following you choose:
 - (a) your *notified instalment amount for the GST instalment quarter; or
 - (b) your *varied instalment amount for the GST instalment quarter.
- (3) Your *GST instalment for any other *GST instalment quarter is:
 - (a) if you have a *notified instalment amount for the GST instalment quarter—whichever of the following you choose:
 - (i) your notified instalment amount for the GST instalment quarter; or
 - (ii) your *varied instalment amount for the GST instalment quarter; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Section 162-135

- (b) if you do *not* have a notified instalment amount for the GST instalment quarter—whichever of the following you choose:
 - (i) 25% of your *estimated annual GST amount relating to the preceding GST instalment quarter; or
 - (ii) your varied instalment amount for the GST instalment quarter.

Note: Subsection 162-135(2) sets out when you will not have a notified instalment amount for a GST instalment quarter.

162-135 Notified instalment amounts

- (1) Your ***notified instalment amount*** for a *GST instalment quarter is the amount that is:
 - (a) worked out by the Commissioner; and
 - (b) notified by the Commissioner to you before the day on which the *GST instalment is due.The amount must not be less than zero.
- (2) However, the Commissioner is not to work out or notify a *notified instalment amount for a *GST instalment quarter if you had a *varied instalment amount for an earlier GST instalment quarter of the same *instalment tax period.

162-140 Varied instalment amounts

- (1) You may, by notifying the Commissioner in the *approved form, substitute another amount for:
 - (a) your *notified instalment amount for a *GST instalment quarter; or
 - (b) if paragraph 162-130(3)(b) applies to a GST instalment quarter—your *GST instalment for the preceding GST instalment quarter.The amount substituted is your ***varied instalment amount*** for the GST instalment quarter.
- (2) The amount substituted must not be less than zero.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (3) You must give the notice to the Commissioner on or before the day on which the *GST instalment for the *GST instalment quarter is due.
- (4) You must include in the notice an estimate of your *annual GST liability relating to the *instalment tax period in question. This estimate is your **estimated annual GST amount** relating to the *GST instalment quarter.
- Note 1: You may be liable to penalty under Subdivision 162-D if your variation of the notified instalment amount is too much of an underestimate of your total GST liability.
- Note 2: Your estimated annual GST amount is taken to be zero if it would otherwise be less than zero (see subsection (6)).
- (5) However, if paragraph 162-130(3)(b) applies to a *GST instalment quarter but you do not, under subsection (1) of this section, substitute another amount by notifying the Commissioner in the *approved form:
- (a) your **varied instalment amount** for the GST instalment quarter is 25% of your *estimated annual GST amount relating to the preceding GST instalment quarter; and
 - (b) your **estimated annual GST amount** relating to the GST instalment quarter is your *estimated annual GST amount relating to the preceding GST instalment quarter.
- (6) Your **estimated annual GST amount** relating to the *GST instalment quarter is zero if, apart from this subsection, this estimate would be less than zero.

162-145 Your annual GST liability

- (1) Your **annual GST liability**, for an *instalment tax period that is a *financial year, is the amount that would be your *net amount for the period if it were not reduced under section 162-105.
- (2) Your **annual GST liability**, for an *instalment tax period that is only part of a *financial year, is the sum of:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Section 162-170

- (a) the amount that would be your *net amount for the period if it were not reduced under section 162-105; and
 - (b) your *early net amounts for the financial year (subtracting any of those amounts that are less than zero).
- (3) Your *early net amounts* for the *financial year are your *assessed net amounts for any tax periods that:
- (a) started, or would but for section 27-35 have started, at the start of or during that financial year; and
 - (b) ended before the start of the *instalment tax period applying to you that forms part of that financial year.

Note: Under section 27-35, the start or finish of a 3 month tax period could vary by up to 7 days from the start or finish of a normal quarter.

Subdivision 162-D—Penalty payable in certain cases if varied instalment amounts are too low

162-170 What this Subdivision is about

There are 3 circumstances where a penalty can arise if a varied instalment amount is too low:

- (a) your payments are too low a proportion of your annual GST liability (see section 162-175);
- (b) your estimated annual GST amount is too low a proportion of your annual GST liability (see section 162-180);
- (c) the varied instalment amount is too low a proportion of your estimated annual GST amount (see section 162-185).

The penalty is based on the general interest charge rate, and the machinery provisions of Division 298 in Schedule 1 to the *Taxation Administration Act 1953* apply.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Note: This section is an explanatory section.

162-175 GST payments are less than 85% of annual GST liability

- (1) You are liable to pay a penalty, for a *GST instalment quarter of an *instalment tax period applying to you, if you have a *varied instalment amount for the GST instalment quarter, and:
- (a) if the instalment tax period is a *financial year—the sum of your *GST instalments for all the GST instalment quarters of the instalment tax period is less than 85% of your *annual GST liability for the instalment tax period; or
 - (b) if the instalment tax period is only part of a financial year—the sum of:
 - (i) your *GST instalments for all the GST instalment quarters of the instalment tax period; and
 - (ii) your *early net amounts for the financial year (subtracting any of those amounts that are less than zero);is less than 85% of your annual GST liability for the instalment tax period.
- (2) The amount of the penalty, for a particular day, is worked out by applying the *general interest charge:
- (a) for each day in the period in section 162-190; and
 - (b) in the way set out in subsection 8AAC(4) of the *Taxation Administration Act 1953*;
- to your *GST instalment shortfall, under this section, for the *GST instalment quarter.
- (3) Your ***GST instalment shortfall***, under this section, for the *GST instalment quarter is the amount worked out as follows:

$$\left[\begin{array}{l} \text{Your *annual GST} \\ \text{liability for the} \\ \text{*instalment tax period} \end{array} \times \begin{array}{l} \text{The *appropriate} \\ \text{percentage for the} \\ \text{*GST instalment quarter} \end{array} \right] - \text{GST already payable}$$

where:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 162-175

GST already payable is the sum of:

- (a) the *varied instalment amount; and
 - (b) all your other *GST instalments (if any) for earlier *GST instalment quarters of the *instalment tax period in question; and
 - (c) if the instalment tax period is only part of a *financial year—your *early net amounts for the financial year (subtracting any of those amounts that are less than zero).
- (4) However, if:
- (a) the *GST instalment quarter is not the first GST instalment quarter of the *instalment tax period in question; and
 - (b) you are liable for one or more penalties under this section in relation to any of the earlier GST instalment quarters of the instalment tax period;
- then:
- (c) your ***GST instalment shortfall***, under this section, for the *GST instalment quarter is the difference between:
 - (i) the amount worked out using the formula in subsection (3); and
 - (ii) the sum of all your GST instalment shortfalls for those earlier GST instalment quarters; and
 - (d) if that sum is greater than the amount worked out using the formula in subsection (3)—you are not liable to pay a penalty under this section in relation to the GST instalment quarter.
- (5) The ***appropriate percentage*** for a *GST instalment quarter is:
- (a) if the GST instalment quarter ends on 30 September—25%; or
 - (b) if the GST instalment quarter ends on 31 December—50%; or
 - (c) if the GST instalment quarter ends on 31 March—75%; or
 - (d) if the GST instalment quarter ends on 30 June—100%.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

162-180 Estimated annual GST amount is less than 85% of annual GST liability

- (1) You are liable to pay a penalty, for a *GST instalment quarter of an *instalment tax period applying to you, if:
- (a) you have a *varied instalment amount for the GST instalment quarter; and
 - (b) you are not liable to pay a penalty, for the GST instalment quarter, under section 162-175; and
 - (c) your *estimated annual GST amount relating to the GST instalment quarter is less than:
 - (i) 85% of your *annual GST liability for the instalment tax period; or
 - (ii) if the GST instalment quarter ends on 30 September 2001—75% of your *annual GST liability for the instalment tax period; and
 - (d) the varied instalment amount is less than or equal to 25% of your annual GST liability for the instalment tax period.
- (2) The amount of the penalty, for a particular day, is worked out by applying the *general interest charge:
- (a) for each day in the period in section 162-190; and
 - (b) in the way set out in subsection 8AAC(4) of the *Taxation Administration Act 1953*;
- to your *GST instalment shortfall, under this section, for the *GST instalment quarter.
- (3) Your ***GST instalment shortfall***, under this section, for the *GST instalment quarter is the amount worked out as follows:
- $$\left[\begin{array}{r} \text{Your *annual GST} \\ \text{liability for the} \\ \text{*instalment tax period} \end{array} - \begin{array}{r} \text{Your *estimated annual} \\ \text{GST amount for the *GST} \\ \text{instalment quarter} \end{array} \right] \times \begin{array}{r} \text{The *appropriate} \\ \text{percentage for the} \\ \text{GST instalment quarter} \end{array}$$
- (4) However, if:
- (a) the *GST instalment quarter is not the first GST instalment quarter of the *instalment tax period in question; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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- (b) you are liable for one or more penalties under this section in relation to any of the earlier GST instalment quarters of the instalment tax period;
- then:
- (c) your ***GST instalment shortfall***, under this section, for the *GST instalment quarter is the difference between:
- (i) the amount worked out using the formula in subsection (3); and
 - (ii) the sum of all your GST instalment shortfalls for those earlier GST instalment quarters; and
- (d) if that sum is greater than the amount worked out using the formula in subsection (3)—you are not liable to pay a penalty under this section in relation to the GST instalment quarter.
- (5) For the purpose of working out your *GST instalment shortfall under this section, your *estimated annual GST amount relating to the *GST instalment quarter is taken to be the amount worked out as follows, if the amount is less than that estimated annual GST amount:

$$\frac{\text{GST already payable}}{\text{The *appropriate percentage for the *GST instalment quarter}}$$

where:

GST already payable is the sum of:

- (a) the *varied instalment amount in question; and
- (b) all your other *GST instalments (if any) for earlier *GST instalment quarters of the *instalment tax period in question; and
- (c) if the instalment tax period is only part of a *financial year—your *early net amounts for the financial year (subtracting any of those amounts that are less than zero).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

162-185 Shortfall in GST instalments worked out on the basis of estimated annual GST amount

- (1) You are liable to pay a penalty, for a *GST instalment quarter of an *instalment tax period applying to you, if:
 - (a) you have a *varied instalment amount for the GST instalment quarter; and
 - (b) you are not liable to pay a penalty, for the GST instalment quarter, under section 162-175 or 162-180; and
 - (c) the amount worked out by multiplying your *estimated annual GST amount relating to the GST instalment quarter by the *appropriate percentage for the GST instalment quarter exceeds the sum of:
 - (i) the varied instalment amount; and
 - (ii) all your other *GST instalments (if any) for earlier GST instalment quarters of the *instalment tax period in question; and
 - (iii) if the instalment tax period is only part of a *financial year—your *early net amounts for the financial year (subtracting any of those amounts that are less than zero).
- (2) The amount of the penalty, for a particular day, is worked out by applying the *general interest charge:
 - (a) for each day in the period in section 162-190; and
 - (b) in the way set out in subsection 8AAC(4) of the *Taxation Administration Act 1953*;to your *GST instalment shortfall, under this section, for the *GST instalment quarter.
- (3) Your ***GST instalment shortfall***, under this section, for the *GST instalment quarter is the amount of the excess referred to in paragraph (1)(c).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 162-190

162-190 Periods for which penalty is payable

You are liable to pay the penalty under this Subdivision for each day in the period that:

- (a) started at the beginning of the day by which the *GST instalment, for the *GST instalment quarter to which the charge relates, was due to be paid; and
- (b) finishes at the end of the day before which you must, under section 162-110, pay to the Commissioner your *assessed net amount for the *instalment tax period that includes that GST instalment quarter.

162-195 Reduction in penalties if notified instalment amount is less than 25% of annual GST liability

- (1) This section reduces your *GST instalment shortfall, for a *GST instalment quarter of an *instalment tax period applying to you, if:
 - (a) you are liable to pay a penalty under section 162-175 or 162-180 for a *GST instalment quarter of an *instalment tax period applying to you; and
 - (b) for that or any other GST instalment quarter of an *instalment tax period:
 - (i) you have a *notified instalment amount that is less than 25% of your *annual GST liability for the instalment tax period; or
 - (ii) you do not have a notified instalment amount, but the Commissioner is satisfied that, if you had such a notified instalment amount, it would be less than 25% of your annual GST liability for the instalment tax period.
- (2) The *GST instalment shortfall is reduced by the amount worked out as follows:

$$\left[\begin{array}{l} \text{Your *annual GST} \\ \text{liability for the} \\ \text{*instalment tax period} \end{array} \times \begin{array}{l} \text{The *appropriate} \\ \text{percentage for the} \\ \text{*GST instalment quarter} \end{array} \right] - \begin{array}{l} \text{Notified and} \\ \text{other amounts} \end{array}$$

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

where:

notified and other amounts is the sum of:

- (a) the *notified instalment amount, or, if you do not have a notified instalment amount for the *GST instalment quarter, the amount that the Commissioner is satisfied would have otherwise been that notified instalment amount; and
 - (b) for each of the earlier GST instalment quarters (if any) of the *instalment tax period in question:
 - (i) the notified instalment amount; or
 - (ii) if you do not have a notified instalment amount for the *GST instalment quarter—the amount that the Commissioner is satisfied would have otherwise been that notified instalment amount; and
 - (c) if the instalment tax period is only part of a *financial year—your *early net amounts for the financial year (subtracting any of those amounts that are less than zero).
- (3) If, because of the reduction, your *GST instalment shortfall for the *GST instalment quarter is zero or less than zero, you are not liable to pay a penalty under section 162-175 or 162-180 (as the case requires) in relation to the GST instalment quarter.
 - (4) If both this section and section 162-200 apply to a particular *GST instalment shortfall, apply this section to the shortfall before applying section 162-200.

162-200 Reduction in penalties if GST instalment shortfall is made up in a later instalment

- (1) This section reduces your *GST instalment shortfall, for a *GST instalment quarter of an *instalment tax period applying to you, if:
 - (a) you pay to the Commissioner a *GST instalment for a later GST instalment quarter of the instalment tax period; and
 - (b) that GST instalment exceeds 25% of your *annual GST liability for the instalment tax period.

The amount of that excess is called the **top up**.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Section 162-205

- (2) The *GST instalment shortfall is reduced by applying so much of the top up as does not exceed the GST instalment shortfall.
- (3) However, if some of the top up has already been applied (under any other application or applications of this section) to reduce a *GST instalment shortfall for a different *GST instalment quarter of the *instalment tax period, the GST instalment shortfall is reduced by applying so much of the top up as has not already been applied, and does not exceed the GST instalment shortfall.
- (4) The reduction under subsection (2) has effect for each day in the period that:
 - (a) started at the beginning of the day on which you paid the *GST instalment for the later *GST instalment quarter; and
 - (b) finishes at the end of the day before which you must, under section 162-110, pay to the Commissioner your *assessed net amount for the *instalment tax period.

162-205 This Subdivision does not create a liability for general interest charge

For the avoidance of doubt, this Subdivision does not have the effect of making you liable to pay the *general interest charge.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 165—Anti-avoidance

Table of Subdivisions

- 165-A Application of this Division
- 165-B Commissioner may negate effects of schemes for GST benefits

165-1 What this Division is about

The object of this Division is to deter schemes to give entities benefits by reducing GST, increasing refunds or altering the timing of payment of GST or refunds.

If the dominant purpose or principal effect of a scheme is to give an entity such a benefit, the Commissioner may negate the benefit an entity gets from the scheme by declaring how much GST or refund would have been payable, and when it would have been payable, apart from the scheme.

This Division is aimed at artificial or contrived schemes. It is not, for example, intended to apply to:

- an exporter electing to have monthly tax periods in order to bring forward the entitlement to input tax credits; or
- a supplier of child care applying to be approved under the *A New Tax System (Family Assistance) (Administration) Act 1999* (this would make the supplies of child care GST-free); or
- a supplier choosing under section 9-25 of the Wine Tax Act to use the average wholesale price method for working out the taxable value of retail sales of grape wine; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 165-5

- a bank having its car fleet serviced earlier than usual, and before 1 July 2000, so that the servicing does not, at least initially, bear the GST.

Subdivision 165-A—Application of this Division

165-5 When does this Division operate?

General rule

- (1) This Division operates if:
- (a) an entity (the *avoider*) gets or got a *GST benefit from a *scheme; and
 - (b) the GST benefit is not attributable to the making, by any entity, of a choice, election, application or agreement that is expressly provided for by the *GST law, the *wine tax law or the *luxury car tax law; and
 - (c) taking account of the matters described in section 165-15, it is reasonable to conclude that either:
 - (i) an entity that (whether alone or with others) entered into or carried out the scheme, or part of the scheme, did so with the sole or dominant purpose of that entity or another entity getting a *GST benefit from the scheme; or
 - (ii) the principal effect of the scheme, or of part of the scheme, is that the avoider gets the GST benefit from the scheme directly or indirectly; and
 - (d) the scheme:
 - (i) is a scheme that has been or is entered into on or after 2 December 1998; or
 - (ii) is a scheme that has been or is carried out or commenced on or after that day (other than a scheme that was entered into before that day).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Territorial application

- (2) It does not matter whether the *scheme, or any part of the scheme, was entered into or carried out inside or outside Australia.

Creating circumstances or states of affairs

- (3) A *GST benefit that the avoider gets or got from a *scheme is not taken, for the purposes of paragraph (1)(b), to be attributable to a choice, election, application or agreement of a kind referred to in that paragraph if:
- (a) the scheme, or part of the scheme, was entered into or carried out for the sole or dominant purpose of creating a circumstance or state of affairs; and
 - (b) the existence of the circumstance or state of affairs is necessary to enable the choice, election, application or agreement to be made.

165-10 When does an entity get a *GST benefit* from a scheme?

- (1) An entity gets a ***GST benefit*** from a *scheme if:
- (a) an amount that is payable by the entity under this Act apart from this Division is, or could reasonably be expected to be, smaller than it would be apart from the scheme or a part of the scheme; or
 - (b) an amount that is payable to the entity under this Act apart from this Division is, or could reasonably be expected to be, larger than it would be apart from the scheme or a part of the scheme; or
 - (c) all or part of an amount that is payable by the entity under this Act apart from this Division is, or could reasonably be expected to be, payable later than it would have been apart from the scheme or a part of the scheme; or
 - (d) all or part of an amount that is payable to the entity under this Act apart from this Division is, or could reasonably be expected to be, payable earlier than it would have been apart from the scheme or a part of the scheme; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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- (e) each of the following applies:
 - (i) the entity is the *recipient of a *supply that is not *connected with the indirect tax zone;
 - (ii) apart from the scheme or a part of the scheme, the supply would be, or could reasonably be expected to be, connected with the indirect tax zone solely because of Subdivision 84-C;
 - (iii) an amount that is payable, in relation to the supply, by another entity under this Act apart from this Division is, or could reasonably be expected to be, smaller than it would be apart from the scheme or a part of the scheme;
 - (iv) the amount by which that amount is smaller is not, or could not reasonably be expected to be, equal to the amount of any decrease in the amount of any input tax credit to which the recipient is entitled in relation to the acquisition of the thing supplied.

*What is a **scheme**?*

- (2) A **scheme** is:
 - (a) any arrangement, agreement, understanding, promise or undertaking:
 - (i) whether it is express or implied; and
 - (ii) whether or not it is, or is intended to be, enforceable by legal proceedings; or
 - (b) any scheme, plan, proposal, action, course of action or course of conduct, whether unilateral or otherwise.

GST benefit can arise even if no economic alternative

- (3) An entity can get a *GST benefit from a *scheme even if the entity or entities that entered into or carried out the scheme, or a part of the scheme, could not have engaged economically in any activities:
 - (a) of the kind to which this Act applies; and
 - (b) that would produce an effect equivalent (except in terms of this Act) to the effect of the scheme or part of the scheme;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

other than the activities involved in entering into or carrying out the scheme or part of the scheme.

165-15 Matters to be considered in determining purpose or effect

- (1) The following matters are to be taken into account under section 165-5 in considering an entity's purpose in entering into or carrying out the *scheme from which the avoider got a *GST benefit, and the effect of the scheme:
 - (a) the manner in which the scheme was entered into or carried out;
 - (b) the form and substance of the scheme, including:
 - (i) the legal rights and obligations involved in the scheme; and
 - (ii) the economic and commercial substance of the scheme;
 - (c) the purpose or object of this Act, the *Customs Act 1901* (so far as it is relevant to this Act) and any relevant provision of this Act or that Act (whether the purpose or object is stated expressly or not);
 - (d) the timing of the scheme;
 - (e) the period over which the scheme was entered into and carried out;
 - (f) the effect that this Act would have in relation to the scheme apart from this Division;
 - (g) any change in the avoider's financial position that has resulted, or may reasonably be expected to result, from the scheme;
 - (h) any change that has resulted, or may reasonably be expected to result, from the scheme in the financial position of an entity (a **connected entity**) that has or had a connection or dealing with the avoider, whether the connection or dealing is or was of a family, business or other nature;
 - (i) any other consequence for the avoider or a connected entity of the scheme having been entered into or carried out;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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- (j) the nature of the connection between the avoider and a connected entity, including the question whether the dealing is or was at arm's length;
 - (k) the circumstances surrounding the scheme;
 - (l) any other relevant circumstances.
- (2) Subsection (1) applies in relation to consideration of an entity's purpose in entering into or carrying out a part of a *scheme from which the avoider gets or got a *GST benefit, and the effect of part of the scheme, as if the part were itself the *scheme from which the avoider gets or got the GST benefit.

Subdivision 165-B—Commissioner may negate effects of schemes for GST benefits

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

- (1) For the purpose of negating a *GST benefit the avoider mentioned in section 165-5 gets or got from the *scheme, the Commissioner may make a declaration stating either or both of the following:
- (a) the amount that is (and has been at all times) the avoider's *net amount for a specified tax period that has ended;
 - (b) the amount that is (and has been at all times) the amount of GST on a specified *taxable importation that was made (or is stated in the declaration to have been made) by the avoider.
- (2) The Commissioner must take such action as he or she considers necessary to give effect to a declaration made under this section.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

165-45 Commissioner may reduce an entity's net amount or GST to compensate

- (1) This section operates if:
 - (a) the Commissioner has made a declaration under subsection 165-40(1) to negate the *GST benefit an entity gets or got from a *scheme; and
 - (b) the Commissioner considers that another entity (the *loser*) gets or got a *GST disadvantage from the scheme; and
 - (c) the Commissioner considers that it is fair and reasonable that the loser's GST disadvantage be negated or reduced.
- (2) An entity gets a **GST disadvantage** from a *scheme if:
 - (a) an amount that is payable by the entity under this Act apart from this Division is, or could reasonably be expected to be, larger than it would have been apart from the scheme or a part of the scheme; or
 - (b) an amount that is payable to the entity under this Act apart from this Division is, or could reasonably be expected to be, smaller than it would have been apart from the scheme or a part of the scheme; or
 - (c) all or part of an amount that is payable by the entity under this Act apart from this Division is, or could reasonably be expected to be, payable earlier than it would have been apart from the scheme or a part of the scheme; or
 - (d) all or part of an amount that is payable to the entity under this Act apart from this Division is, or could reasonably be expected to be, payable later than it would have been apart from the scheme or a part of the scheme.
- (3) For the purposes of negating or reducing the loser's *GST disadvantage from the *scheme, the Commissioner may make a declaration (under this section) stating either or both of the following:
 - (a) the amount that is (and has been at all times) the loser's *net amount for a specified tax period that has ended;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 165-50

- (b) the amount that is (and has been at all times) the amount of GST on a specified *taxable importation that was made (or is stated in the declaration to have been made) by the loser.
- (4) An amount stated in a declaration as the loser's *net amount or the amount of GST on a *taxable importation must not be less than the net amount or amount of GST (as appropriate) would have been apart from the *scheme, or part of the scheme, and the declaration.
- (5) An entity may give the Commissioner a written request to make a declaration under this section relating to the entity. The Commissioner must decide whether or not to grant the request, and give the entity notice of the Commissioner's decision.

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.

165-55 Commissioner may disregard scheme in making declarations

For the purposes of making a declaration under this Subdivision, the Commissioner may:

- (a) treat a particular event that actually happened as not having happened; and
- (b) treat a particular event that did not actually happen as having happened and, if appropriate, treat the event as:
 - (i) having happened at a particular time; and
 - (ii) having involved particular action by a particular entity; and
- (c) treat a particular event that actually happened as:
 - (i) having happened at a time different from the time it actually happened; or
 - (ii) having involved particular action by a particular entity (whether or not the event actually involved any action by that entity).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

165-60 One declaration may cover several tax periods and importations

To avoid doubt, statements relating to different tax periods and different *taxable importations may be included in a single declaration under this Subdivision.

165-65 Commissioner must give copy of declaration to entity affected

- (1) The Commissioner must give a copy of a declaration under this Subdivision to the entity whose *net amount or GST liability is stated in the declaration.
- (2) A failure to comply with subsection (1) does not affect the validity of the declaration.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 168—Tourist refund scheme

168-1 What this Division is about

If you take goods overseas as accompanied baggage, or you are a resident of an external Territory and send goods home, you may be entitled to a refund of the GST that was payable on the supply of the goods to you.

168-5 Tourist refund scheme

Exporting goods as accompanied baggage

- (1) If:
- (a) you make an acquisition of goods the supply of which to you is a *taxable supply; and
 - (b) the acquisition is of a kind specified in the regulations; and
 - (c) you leave the indirect tax zone, and export the goods from the indirect tax zone as accompanied baggage, in the circumstances specified in the regulations;
- the Commissioner must, on behalf of the Commonwealth, pay to you an amount equal to:
- (d) the amount of the GST payable on the taxable supply; or
 - (e) such proportion of that amount of GST as is specified in the regulations.

Resident of external Territory sending goods home

- (1A) If:
- (a) you make an acquisition of goods the supply of which to you is a *taxable supply; and
 - (b) the acquisition is of a kind specified in the regulations; and
 - (c) at the time of the acquisition, you are an individual to whom one of the following subparagraphs applies:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (i) you reside in an external Territory;
 - (ii) your domicile is in an external Territory;
 - (iii) you have actually been in an external Territory, continuously or intermittently, during more than half of the last 12 months; and
 - (d) at the time of the acquisition, you are not *registered or *required to be registered; and
 - (e) you leave the indirect tax zone, and export the goods to the external Territory:
 - (i) in circumstances not covered by paragraph (1)(c); and
 - (ii) in circumstances specified in the regulations;
- the Commissioner must, on behalf of the Commonwealth, pay to you an amount equal to:
- (f) the amount of the GST payable on the taxable supply; or
 - (g) such proportion of that amount of GST as is specified in the regulations.

Paying the refund

- (2) An amount payable under this section is payable within the period and in the manner specified in the regulations.

You may be found not to be a resident of an external Territory

- (3) Subparagraph (1A)(c)(ii) does not apply to you if the Commissioner is satisfied that your permanent place of abode is outside that external Territory.
- (4) Subparagraph (1A)(c)(iii) does not apply to you if the Commissioner is satisfied:
 - (a) that your usual place of abode is outside that external Territory; and
 - (b) that you do not intend to take up residence in that Territory.

168-10 Supplies later found to be GST-free supplies

- (1) If:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-7 Special rules mainly about returns, payments and refunds

Division 168 Tourist refund scheme

Section 168-10

- (a) you are paid an amount under subsection 168-5(1A) for a supply; and
 - (b) the supply is or becomes a *GST-free supply;
you become liable to repay the amount (the **recoverable amount**) to the Commonwealth on the later of the following days (the **due day**):
 - (c) the day you were paid the recoverable amount;
 - (d) the day the supply becomes a GST-free supply.
- (2) You are liable to pay general interest charge on the whole, or any part, of the recoverable amount that remains unpaid after the due day for each day in the period that:
- (a) starts on the due day; and
 - (b) finishes at the end of the last day at the end of which any of the following remains unpaid:
 - (i) the recoverable amount;
 - (ii) general interest charge on any of the recoverable amount.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 171—Customs security etc. given on taxable importations

171-1 What this Division is about

Security or undertakings can be required under the *Customs Act 1901* before a temporary import is permitted. In these cases, this Division delays the requirement to pay assessed GST on the importation.

171-5 Security or undertaking given under section 162 or 162A of the Customs Act

- (1) An amount of *assessed GST on a *taxable importation of goods is not payable if:
- (a) a security or undertaking described in section 162 of the *Customs Act 1901* has been given; and
 - (b) the provisions of the regulations mentioned in paragraph 162(3)(a) of that Act are complied with; and
 - (c) either:
 - (i) the goods are exported within the relevant period mentioned in paragraph 162(3)(b) of that Act; or
 - (ii) one or more of the circumstances or conditions specified in the regulations mentioned in paragraph 162(3)(b) of that Act apply in relation to the goods.

Note: Section 162 of the *Customs Act 1901* allows delivery of imported goods if the importer gives a security or undertaking to pay any customs duty, assessed GST and assessed luxury car tax relating to the importation.

- (1A) An amount of *assessed GST on a *taxable importation of goods is not payable if:
- (a) a security or undertaking described in section 162A of the *Customs Act 1901* has been given; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 4 The special rules

Part 4-7 Special rules mainly about returns, payments and refunds

Division 171 Customs security etc. given on taxable importations

Section 171-5

- (b) the goods are not dealt with in contravention of regulations made for the purposes of that section; and
- (c) one or more of the following applies:
 - (i) the goods are exported within the relevant period mentioned in paragraph 162A(5)(b) of that Act;
 - (ii) if the goods are described in subsection 162A(5A) of that Act—the goods are exported before the end of the relevant day mentioned in paragraph 162A(5A)(b) of that Act;
 - (iii) one or more of the circumstances or conditions specified in the regulations mentioned in paragraph 162A(5)(b) of that Act apply in relation to the goods.

Note: Section 162A of the *Customs Act 1901* allows delivery of imported goods if the importer gives a security or undertaking to pay any customs duty, assessed GST and assessed luxury car tax relating to the importation.

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

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 5—Miscellaneous

Part 5-1—Miscellaneous

Division 176—Endorsement of charities etc.

176-1 Endorsement by Commissioner as charity

- (1) The Commissioner must endorse an entity as a charity if:
 - (a) the entity is entitled to be endorsed as a charity (see subsection (2)); and
 - (b) the entity has applied for that endorsement in accordance with Division 426 in Schedule 1 to the *Taxation Administration Act 1953*.
- (2) An entity is entitled to be endorsed as a charity if the entity:
 - (a) is an *ACNC-registered charity; and
 - (b) has an *ABN.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 177—Miscellaneous

177-1 Commonwealth etc. not liable to pay GST

- (1) The Commonwealth and *untaxable Commonwealth entities are not liable to pay GST payable under this Act. However, it is the Parliament's intention that the Commonwealth and untaxable Commonwealth entities should:
 - (a) be notionally liable to pay GST payable under this Act; and
 - (b) be notionally entitled to input tax credits arising under this Act; and
 - (c) notionally have *adjustments arising under this Act.
- (2) The *Finance Minister may give such written directions as are necessary or convenient for carrying out or giving effect to subsection (1) and, in particular, may give directions in relation to the transfer of money within an account, or between accounts, operated by the Commonwealth or an *untaxable Commonwealth entity.
- (2A) The directions given under subsection (2) may also take account of the provisions of the *A New Tax System (Goods and Services Tax Transition) Act 1999*.
- (3) Directions under subsection (2) have effect, and must be complied with, despite any other Commonwealth law.
- (4) If the Commonwealth or an *untaxable Commonwealth entity is notionally liable to pay GST for a supply made to another entity (other than the Commonwealth or an untaxable Commonwealth entity), the *GST law applies in relation to the other entity as if:
 - (a) the supply were a *taxable supply to that entity; and
 - (b) the amount of GST for which the Commonwealth or an untaxable Commonwealth entity is notionally liable for the supply is treated as the amount of GST payable for the supply.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (5) ***Untaxable Commonwealth entity*** means a Commonwealth entity (within the meaning of the *Public Governance, Performance and Accountability Act 2013*) that cannot be made liable to taxation by a law of the Commonwealth.

177-3 Acquisitions from State or Territory bodies where GST liability is notional

If:

- (a) an *Australian government agency, other than the Commonwealth or an *untaxable Commonwealth entity, makes a supply to another entity; and
 - (b) the agency is not liable for GST on the supply, but an amount relating to the agency's notional liability for GST on the supply is included in the *consideration for the supply;
- the *GST law applies in relation to the other entity as if:
- (c) the supply were a *taxable supply to that entity; and
 - (d) the amount of GST for which the agency is notionally liable on the supply is the amount of GST payable on the supply.

177-5 Cancellation of exemptions from GST

- (1) This section cancels the effect of a provision of another Act that would have the effect of exempting a person from liability to pay GST payable under this Act.
- (2) The cancellation does not apply if the provision of the other Act:
 - (a) commences after this section commences; and
 - (b) refers specifically to GST payable under this Act.

177-10 Ministerial determinations

- (1) The *Aged Care Minister may, by legislative instrument, make a determination for the purposes of:
 - (b) paragraph 38-25(2)(b); or
 - (c) paragraph 38-25(3)(b); or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 177-11

- (ca) paragraph 38-25(3B)(a); or
 - (d) paragraph 38-30(4)(b).
- (2) The *Child Care Minister may, by legislative instrument, make a determination for the purposes of section 38-150.
- (3) The *Student Assistance Minister may, by legislative instrument, make a determination under:
- (a) paragraphs (a) and (b) of the definition of *adult and community education course* in the Dictionary; or
 - (b) paragraph (b) of the definition of *primary course* in the Dictionary; or
 - (c) paragraph (b) of the definition of *secondary course* in the Dictionary; or
 - (d) paragraph (b) of the definition of *tertiary course* in the Dictionary.
- (4) The *Health Minister may, by legislative instrument, make a determination for the purposes of:
- (a) paragraph 38-15(c); or
 - (b) subsection 38-47(1); or
 - (c) paragraph 38-50(5)(b).
- (5) The *Disability Services Minister may, by legislative instrument, make a determination for the purposes of paragraph 38-38(d).
- (6) Subsection 12(2) (retrospective application of legislative instruments) of the *Legislation Act 2003* does not apply in relation to determinations made under subsection (5) of this section.

177-11 Delegation by Aged Care Secretary

The *Aged Care Secretary may, in writing, delegate his or her powers under paragraph 38-25(3B)(b) to:

- (a) a person in relation to whom there is in force a delegation by the Aged Care Secretary of functions under subsection 96-2(5) of the *Aged Care Act 1997*; or
- (b) a person:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (i) who is a person of a kind specified in a determination that is in force and that is made by the *Aged Care Minister for the purposes of paragraph 38-25(3B)(a); and
- (ii) whom the Aged Care Secretary is satisfied is qualified and experienced to make assessments of the kind referred to in paragraph 38-25(3B)(b).

177-12 GST implications of references to price, value etc. in other Acts

- (1) In any Act, unless the contrary intention appears, a reference to a *price relating to a supply, or proposed supply, is taken to include the *net GST (if any) that is, or would be, payable by an entity making the supply.
- (2) Subsection (1) applies in relation to:
 - (a) any fee or charge made, or required to be made; or
 - (b) any *consideration provided, or required to be provided;for or in connection with the supply in the same way that it applies to a *price relating to a supply.
- (3) In any Act, unless the contrary intention appears, a reference to the value relating to a thing is taken not to include the GST (if any) that would be payable if an entity were to make a supply of the thing.
- (4) This section does not apply to:
 - (a) this Act; or
 - (b) the *ITAA 1997; or
 - (c) the *Wine Tax Act; or
 - (d) the *A New Tax System (Luxury Car Tax) Act 1999*; or
 - (e) Schedule 1 to the *Taxation Administration Act 1953*; or
 - (f) the *Income Tax Assessment Act 1936*; or
 - (g) the *Fringe Benefits Tax Assessment Act 1986*; or
 - (h) the *Petroleum Resource Rent Tax Assessment Act 1987*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 177-15

177-15 Regulations

The Governor-General may make regulations prescribing matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

177-20 Review of provisions relating to offshore supplies of low value goods

- (1) By the day after this section commences, the Productivity Minister must, under Part 3 of the *Productivity Commission Act 1998*, refer to the Productivity Commission for inquiry the matter of the amendments to this Act made by the amending Act, including:
 - (a) the effectiveness of the amendments; and
 - (b) whether models for collecting goods and services tax in relation to *offshore supplies of low value goods other than the amendments might be suitable (including evaluation of the effects of the models on Australian small businesses and *consumers); and
 - (c) any other aspect the Productivity Commission considers relevant to the implementation of the amendments.
- (2) In referring the matter to the Productivity Commission for inquiry, the Productivity Minister must:
 - (a) under paragraph 11(1)(a) of the *Productivity Commission Act 1998*, require the Productivity Commission to hold hearings for the purposes of the inquiry; and
 - (b) under paragraph 11(1)(b) of that Act, specify the period ending on 31 October 2017 as the period within which the Productivity Commission must submit its report on the inquiry; and
 - (c) under paragraph 11(1)(d) of that Act, require the Productivity Commission to make recommendations in relation to the matter referred to in subsection (1).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Note: Under section 12 of the *Productivity Commission Act 1998*, the Productivity Minister must cause a copy of the Productivity Commission's report to be tabled in each House of the Parliament.

- (3) The Productivity Minister must not withdraw the reference before the Productivity Minister has received the report.
- (4) For the purposes of paragraph 6(1)(a) of the *Productivity Commission Act 1998*, the matter mentioned in subsection (1) is taken to be a matter relating to industry, industry development and productivity.
- (5) In this section:

amending Act means the *Treasury Laws Amendment (GST Low Value Goods) Act 2017*.

Productivity Minister means the Minister administering the *Productivity Commission Act 1998*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Chapter 6—Interpreting this Act

Part 6-1—Rules for interpreting this Act

Division 182—Rules for interpreting this Act

182-1 What forms part of this Act

- (1) These all form part of this Act:
 - the headings to the Chapters, Parts, Divisions and Subdivisions of this Act;
 - *explanatory sections;
 - the headings to the sections and subsections of this Act;
 - the headings for groups of sections of this Act (group headings);
 - the notes and examples (however described) that follow provisions of this Act.
- (2) The asterisks used to identify defined terms form part of this Act. However, if a term is not identified by an asterisk, disregard that fact in deciding whether or not to apply to that term a definition or other interpretation provision.

182-5 What does not form part of this Act

These do not form part of this Act:

- footnotes and endnotes;
- Tables of Subdivisions.

182-10 Explanatory sections, and their role in interpreting this Act

- (1) An *explanatory section* is:
 - (a) any section that is the first section in a Division and that has as its heading “What this Division is about”; or
 - (b) any section in Chapter 1 (other than sections 1-1 and 1-2); or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (c) any section in Division 5 or 37; or
 - (d) any section that is the last section in a Division or Subdivision of Chapter 2 and that has a checklist of special rules in Chapter 4; or
 - (e) any section that a note states to be an explanatory section.
- (2) Explanatory sections form part of this Act, but they are not operative provisions. In interpreting an operative provision, an explanatory section may only be considered:
- (a) in determining the purpose or object underlying the provision; or
 - (b) to confirm that the provision's meaning is the ordinary meaning conveyed by its text, taking into account its context in this Act and the purpose or object underlying the provision; or
 - (c) in determining the provision's meaning if the provision is ambiguous or obscure; or
 - (d) in determining the provision's meaning if the ordinary meaning conveyed by its text, taking into account its context in this Act and the purpose or object underlying the provision, leads to a result that is manifestly absurd or is unreasonable.

182-15 Schedules 1, 2 and 3

The second columns of the tables in Schedules 1, 2 and 3 are not operative. In interpreting an item in those tables, or any other operative provision, those columns may only be considered for a purpose for which an *explanatory section may be considered under subsection 182-10(2).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Part 6-2—Meaning of some important concepts

Division 184—Meaning of entity

184-1 Entities

- (1) **Entity** means any of the following:
- (a) an individual;
 - (b) a body corporate;
 - (c) a corporation sole;
 - (d) a body politic;
 - (e) a *partnership;
 - (f) any other unincorporated association or body of persons;
 - (g) a trust;
 - (h) a *superannuation fund.

Note: The term **entity** is used in a number of different but related senses. It covers all kinds of legal persons. It also covers groups of legal persons, and other things, that in practice are treated as having a separate identity in the same way as a legal person does.

- (1A) Paragraph (1)(f) does not include a *non-entity joint venture.
- (2) The trustee of a trust or of a *superannuation fund is taken to be an entity consisting of the person who is the trustee, or the persons who are the trustees, at any given time.
- Note 1: This is because a right or obligation cannot be conferred or imposed on an entity that is not a legal person.
- Note 2: The entity that is the trustee of a trust or fund does not change merely because of a change in the person who is the trustee of the trust or fund, or persons who are the trustees of the trust or fund.
- (3) A legal person can have a number of different capacities in which the person does things. In each of those capacities, the person is taken to be a different entity.

Example: In addition to his or her personal capacity, an individual may be:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- sole trustee of one or more trusts; and
- one of a number of trustees of a further trust.

In his or her personal capacity, he or she is one entity. As trustee of each trust, he or she is a different entity. The trustees of the further trust are a different entity again, of which the individual is a member.

- (4) If a provision refers to an entity of a particular kind, it refers to the entity in its capacity as that kind of entity, not to that entity in any other capacity.

Example: A provision that refers to a company does not cover a company in a capacity as trustee, unless it also refers to a trustee.

Note: For GST purposes, non-profit sub-entities are treated as entities (see Division 63), and government entities can be treated as entities (see Division 149).

184-5 Supplies etc. by partnerships and other unincorporated bodies

- (1) For the avoidance of doubt, a supply, acquisition or importation made by or on behalf of a partner of a *partnership in his or her capacity as a partner:

- (a) is taken to be a supply, acquisition or importation made by the partnership; and
- (b) is not taken to be a supply, acquisition or importation made by that partner or any other partner of the partnership.

Note: Section 444-30 in Schedule 1 to the *Taxation Administration Act 1953* deals with the liability of partners for the obligations imposed on a partnership under the GST law.

- (2) For the avoidance of doubt, a supply, acquisition or importation made by or on behalf of one or more members of the committee of management of an unincorporated association or body of persons (other than a *partnership), in their capacity as members of that committee:

- (a) is taken to be a supply, acquisition or importation made by the body; and
- (b) is not taken to be a supply, acquisition or importation made by any members of the association or body.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Note: Section 444-5 in Schedule 1 to the *Taxation Administration Act 1953* deals with the liability of members of committees of management for the obligations imposed on an unincorporated association or body of persons under the GST law.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 188—Meaning of GST turnover

188-1 What this Division is about

In some important respects, the way that this Act applies to you depends on your GST turnover. There are several turnover thresholds, and whether your GST turnover meets a particular turnover threshold, or whether it does not exceed a particular turnover threshold, can determine how this Act applies to you.

188-5 Explanation of the turnover thresholds

This table specifies the turnover thresholds and indicates how they affect the operation of this Act.

Turnover thresholds		
Item	This turnover threshold ...	Is relevant to working out:
1	Registration turnover threshold	whether you are required to be registered (see section 23-5).
2	Tax period turnover threshold	whether tax periods must be monthly (see section 27-15).
3	Cash accounting turnover threshold	whether you can elect to account on a cash basis (see section 29-40)
4	Electronic lodgment turnover threshold	whether you must lodge GST returns electronically (see section 31-25); whether you must pay amounts of GST electronically (see section 33-10).
4AA	Small enterprise turnover threshold	whether you can choose to apply a simplified accounting method as a small enterprise entity (see section 123-7)
4A	Annual apportionment turnover threshold	whether you can make an annual apportionment election (see subsection 131-5(2))

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 188-10

Turnover thresholds

Item	This turnover threshold ...	Is relevant to working out:
5	Instalment turnover threshold	whether you can elect to pay GST by instalments (see subsection 162-5(2))

Note 1: The provisions referred to in the table indicate if the issue in relation to the turnover threshold in question is whether the threshold is met, or whether the threshold is not exceeded.

Note 2: Items 3, 4A and 5 of the table apply to you only if you do not carry on a business.

Note 3: This section is an explanatory section.

188-10 Whether your GST turnover meets, or does not exceed, a turnover threshold

- (1) You have a **GST turnover** that meets a particular *turnover threshold if:
 - (a) your *current GST turnover is at or above the turnover threshold, and the Commissioner is not satisfied that your *projected GST turnover is below the turnover threshold; or
 - (b) your projected GST turnover is at or above the turnover threshold.

- (2) You have a **GST turnover** that does not exceed a particular *turnover threshold if:
 - (a) your *current GST turnover is at or below the turnover threshold, and the Commissioner is not satisfied that your *projected GST turnover is above the turnover threshold; or
 - (b) your projected GST turnover is at or below the turnover threshold.

- (3) Each of these is a **turnover threshold**:
 - (aaa) the *annual apportionment turnover threshold;
 - (aa) the *cash accounting turnover threshold;
 - (a) the *electronic lodgment turnover threshold;
 - (ab) the *instalment turnover threshold;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) the *registration turnover threshold;
- (ba) the *small enterprise turnover threshold;
- (c) the *tax period turnover threshold.

188-15 Current GST turnover

General

- (1) Your **current GST turnover** at a time during a particular month is the sum of the *values of all the supplies that you have made, or are likely to make, during the 12 months ending at the end of that month, other than:
 - (a) supplies that are *input taxed; or
 - (b) supplies that are not for *consideration (and are not *taxable supplies under section 72-5); or
 - (c) supplies that are not made in connection with an *enterprise that you *carry on.

Members of GST groups

- (2) If you are a *member of a *GST group, your **current GST turnover** at a time during a particular month is the sum of the *values of all the supplies that you or any other member of the group have made, or are likely to make, during the 12 months, other than:
 - (a) supplies made from one member of the group to another member of the group; or
 - (b) supplies that are *input taxed; or
 - (c) supplies that are not for *consideration (and are not *taxable supplies under section 72-5); or
 - (d) supplies that are not made in connection with an *enterprise that you *carry on.

Supplies that are disregarded

- (3) In working out your **current GST turnover**, disregard:
 - (a) any supply that is not *connected with the indirect tax zone; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 188-20

- (b) any supply that is connected with the indirect tax zone because of paragraph 9-25(5)(c), unless:
 - (i) the supply is made to an *Australian consumer; and
 - (ii) the supply is not *GST-free; and
 - (iii) the thing to be acquired under the right or option referred to in that paragraph is not goods or *real property; and
- (d) any *GST-free supply made by a *non-resident that does not make the supply through an *enterprise that the non-resident *carries on in the indirect tax zone.

188-20 Projected GST turnover

General

- (1) Your **projected GST turnover** at a time during a particular month is the sum of the *values of all the supplies that you have made, or are likely to make, during that month and the next 11 months, other than:
 - (a) supplies that are *input taxed; or
 - (b) supplies that are not for *consideration (and are not *taxable supplies under section 72-5); or
 - (c) supplies that are not made in connection with an *enterprise that you *carry on.

Members of GST groups

- (2) If you are a *member of a *GST group, your **projected GST turnover** at a time during a particular month is the sum of the *values of all the supplies that you or any other member of the group have made, or are likely to make, during that month and the next 11 months other than:
 - (a) supplies made from one member of the group to another member of the group; or
 - (b) supplies that are *input taxed; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (c) supplies that are not for *consideration (and are not *taxable supplies under section 72-5); or
- (d) supplies that are not made in connection with an *enterprise that you *carry on.

Supplies that are disregarded

- (3) In working out your **projected GST turnover**, disregard:
 - (a) any supply that is not *connected with the indirect tax zone; and
 - (b) any supply that is connected with the indirect tax zone because of paragraph 9-25(5)(c), unless:
 - (i) the supply is made to an *Australian consumer; and
 - (ii) the supply is not *GST-free; and
 - (iii) the thing to be acquired under the right or option referred to in that paragraph is not goods or *real property; and
 - (d) any *GST-free supply made by a *non-resident that does not make the supply through an *enterprise that the non-resident *carries on in the indirect tax zone.

188-22 Settlements of insurance claims to be disregarded

In working out your *current GST turnover or your *projected GST turnover, disregard any supply that you have made to the extent that the *consideration for the supply:

- (a) is a payment of *money or *digital currency, or a supply, by an insurer in settlement of a claim under an *insurance policy; or
- (aa) is a *CTP dual premium or election payment or supply, a *CTP hybrid payment or supply or a *CTP compensation or ancillary payment or supply; or
- (b) is a payment of money, or a supply, by an *HIH rescue entity in the circumstances referred to in subsection 78-120(1).

Note: Under Subdivision 78-B, your settlements of insurance claims can be treated as constituting supplies by insured entities.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 188-23

188-23 Supplies “reverse charged” under Division 83 or 86 not to be included in a recipient’s GST turnover

To avoid doubt, if the GST on a *taxable supply is, under Division 83 or 86, payable by the *recipient of the supply, that supply is disregarded in working out the *current GST turnover or the *projected GST turnover of the recipient.

188-24 Supplies to which Subdivision 153-B applies

- (1) In working out your *current GST turnover or your *projected GST turnover, you may choose to treat the *value of any *taxable supply that, under subsection 153-55(1), you are taken to make as an intermediary as being an amount equal to the difference between:
 - (a) what is, apart from this section, the value of the supply; and
 - (b) the value of the taxable supply that, under subsection 153-55(2), is taken to be made to you in relation to the taxable supply that you are taken to make.
- (2) In working out your *current GST turnover or your *projected GST turnover, you may choose to treat the *value of any *taxable supply that, under subsection 153-60(2), you are taken to make as an intermediary as being an amount equal to the difference between:
 - (a) what is, apart from this section, the value of the supply; and
 - (b) ^{10/11} of the *consideration you provided or are liable to provide for the *creditable acquisition that, under subsection 153-60(1), you are taken to make and that relates to that supply.

188-25 Transfer of capital assets, and termination etc. of enterprise, to be disregarded

In working out your *projected GST turnover, disregard:

- (a) any supply made, or likely to be made, by you by way of transfer of ownership of a capital asset of yours; and
- (b) any supply made, or likely to be made, by you solely as a consequence of:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (i) ceasing to carry on an *enterprise; or
- (ii) substantially and permanently reducing the size or scale of an enterprise.

188-30 The value of non-taxable supplies

For the purposes only of this Division, the value of a supply that is not a *taxable supply is taken to be ¹¹/₁₀ of what would be the *value of the supply if it were a taxable supply.

For the basic rules on the value of taxable supplies, see Subdivision 9-C.

188-32 The value of gambling supplies

For the purposes only of this Division, the value of all the *gambling supplies that an entity makes during a particular period is taken to be an amount equal to 11 times:

- (a) the entity's *global GST amount for that period; or
- (b) if that period is not a tax period—what would have been the entity's global GST amount for the period if that period had been a tax period.

188-35 The value of loans

To the extent that a supply is constituted by a loan of *money or *digital currency, any repayment of the principal, and any obligation to repay the principal, is to be disregarded in working out the value of the supply.

188-40 Supplies of employee services by overseas entities to be disregarded for the registration turnover threshold

- (1) In working out a *non-resident's *current GST turnover or *projected GST turnover in order to determine whether it meets the *registration turnover threshold, if:
 - (a) the non-resident makes a supply of the services of an employee of the non-resident; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

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Division 188 Meaning of GST turnover

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- (b) the *recipient of the supply is the non-resident's *100% subsidiary; and
 - (c) the services that the employee performs for the recipient are performed in the indirect tax zone;
disregard the supply to the extent that the payments that the non-resident makes to the employee for performing those services would, if they were made by the recipient, be *withholding payments.
- (2) This section does not affect how to work out any *turnover threshold other than the *registration turnover threshold.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 189—Exceeding the financial acquisitions threshold

189-1 What this Division is about

You can be entitled to input tax credits for your acquisitions relating to financial supplies (even though financial supplies are input taxed) if you do not exceed the financial acquisitions threshold.

189-5 Exceeding the financial acquisitions threshold—current acquisitions

General

- (1) You ***exceed the financial acquisitions threshold*** at a time during a particular month if, assuming that all the *financial acquisitions you have made, or are likely to make, during the 12 months ending at the end of that month were made solely for a *creditable purpose, either or both of the following would apply:
 - (a) the amount of all the input tax credits to which you would be entitled for those acquisitions would exceed \$150,000 or such other amount specified in the regulations;
 - (b) the amount of the input tax credits referred to in paragraph (a) would be more than 10% of the total amount of the input tax credits to which you would be entitled for all your acquisitions and importations during that 12 months (including the financial acquisitions).

Members of GST groups

- (2) If you are a *member of a *GST group, you ***exceed the financial acquisitions threshold*** at a time during a particular month if, assuming that all the *financial acquisitions you or any other member of the group have made, or are likely to make, during the

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 189-10

12 months ending at the end of that month were made solely for a *creditable purpose, either or both of the following would apply:

- (a) the amount of all the input tax credits to which you or any other member of the group would be entitled for those acquisitions would exceed \$150,000 or such other amount specified in the regulations;
- (b) the amount of the input tax credits referred to in paragraph (a) would be more than 10% of the total amount of the input tax credits to which you or any other member of the group would be entitled for all acquisitions and importations of any member of the group during that 12 months (including the financial acquisitions).

189-10 Exceeding the financial acquisitions threshold—future acquisitions

General

- (1) You ***exceed the financial acquisitions threshold*** at a time during a particular month if, assuming that all the *financial acquisitions you have made, or are likely to make, during that month and the next 11 months were made solely for a *creditable purpose, either or both of the following would apply:
 - (a) the amount of all the input tax credits to which you would be entitled for those acquisitions would exceed \$150,000 or such other amount specified in the regulations;
 - (b) the amount of the input tax credits referred to in paragraph (a) would be more than 10% of the total amount of the input tax credits to which you would be entitled for all your acquisitions and importations during those months (including the financial acquisitions).

Members of GST groups

- (2) If you are a *member of a *GST group, you ***exceed the financial acquisitions threshold*** at a time during a particular month if, assuming that all the *financial acquisitions you or any other

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

member of the group have made, or are likely to make, during that month and the next 11 months were made solely for a *creditable purpose, either or both of the following would apply:

- (a) the amount of all the input tax credits to which you or any other member of the group would be entitled for those acquisitions would exceed \$150,000 or such other amount specified in the regulations;
- (b) the amount of the input tax credits referred to in paragraph (a) would be more than 10% of the total amount of the input tax credits to which you or any other member of the group would be entitled for all acquisitions and importations of any member of the group during those months (including the financial acquisitions).

189-15 Meaning of *financial acquisition*

A ***financial acquisition*** is an acquisition that relates to the making of a *financial supply (other than a financial supply consisting of a borrowing).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Division 190—90% owned groups of companies

190-1 90% owned groups

Two companies are members of the same **90% owned group** if:

- (a) one of the companies has *at least a 90% stake in the other company; or
- (b) a third company has *at least a 90% stake in each of the two companies.

190-5 When a company has at least a 90% stake in another company

A *company (the **holding company**) has **at least a 90% stake** in another company (the **subsidiary company**) if the holding company:

- (a) controls, or is able to control, at least 90% of the voting power in the subsidiary company (whether directly, or indirectly through one or more interposed companies); and
- (b) has the right to receive (whether directly, or indirectly through one or more interposed companies) at least 90% of any *dividends that the subsidiary company may pay; and
- (c) has the right to receive (whether directly, or indirectly through one or more interposed companies) at least 90% of any distribution of capital of the subsidiary company.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Part 6-3—Dictionary

Division 195—Dictionary

195-1 Dictionary

In this Act, except so far as the contrary intention appears:

90% owned group has the meaning given by section 190-1.

100% subsidiary has the meaning given by section 975-505 of the *ITAA 1997.

ABN has the meaning given by section 41 of the *A New Tax System (Australian Business Number) Act 1999*.

account on a cash basis: you account on a cash basis while a choice you make under section 29-40, or a permission of the Commissioner under section 29-45 in relation to you, has effect.

account on the same basis: 2 or more *companies account on the same basis if:

- (a) each company *accounts on a cash basis; or
- (b) none of the companies account on a cash basis.

ACNC-registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

ACNC-registered religious institution means an institution that is:

- (a) an *ACNC-registered charity; and
- (b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 4 of the table in subsection 25-5(5) of that Act.

acquisition has the meaning given by section 11-10.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

actual application of a thing has the meaning given by section 129-40.

additional consideration includes the meaning given by subsection 133-5(3).

adjustment means an *increasing adjustment or a *decreasing adjustment.

adjustment event has the meaning given by sections 19-10 and 69-50.

adjustment note means a document that complies with the requirements of subsection 29-75(1) and (if applicable) section 54-50.

adjustment period has the meaning given by Subdivision 129-B.

adult and community education course means a course of study or instruction that is likely to add to the employment related skills of people undertaking the course and:

- (a) is of a kind determined by the *Student Assistance Minister to be an adult and community education course and is provided by, or on behalf of, a body:
 - (i) that is a *higher education institution; or
 - (ii) that is recognised, by a State or Territory authority, as a provider of courses of a kind described in the determination; or
 - (iii) that is funded by a State or Territory on the basis that it is a provider of courses of a kind described in the determination; or
- (b) is determined by the Student Assistance Minister to be an adult and community education course.

Aged Care Minister means the Minister administering the *Aged Care Act 1997*.

Aged Care Secretary means the Secretary of the Department that administers the *Aged Care Act 1997*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

aircraft's stores has the meaning given by section 130C of the *Customs Act 1901*.

airport shop goods has the same meaning as in the *Customs Act 1901*.

amalgamated company, in relation to an *amalgamation, means the single *company that is, or will be, the result of the amalgamation, and that continues, or will continue, after the amalgamation. It may be one of the *amalgamating companies or a new company.

amalgamating company, in relation to an *amalgamation, means any *company that amalgamates with one or more other companies under the amalgamation.

amalgamation means any procedure, under an *Australian law or a *foreign law, by which 2 or more *companies amalgamate and continue as one company.

amount includes a nil amount.

annual apportionment election means an election made under section 131-10.

annual apportionment turnover threshold has the meaning given by subsection 131-5(2).

annual GST liability, for an *instalment tax period, has the meaning given by section 162-145.

annual tax period has the meaning given by section 151-40.

annual tax period election means an election made under section 151-10.

apply, in relation to a thing acquired or imported, has the meaning given by section 129-55.

appropriate percentage, for a *GST instalment quarter, has the meaning given by subsection 162-175(5).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

approved form has the meaning given by section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*.

approved pathology practitioner means a person who is an approved pathology practitioner for the purposes of the *Health Insurance Act 1973*.

approved valuation has the meaning given by subsection 75-35(2).

assessable income has the meaning given by subsection 995-1(1) of the *ITAA 1997.

assessable professional income has the meaning given by subsection 405-20(1) of the *ITAA 1997.

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.

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

assessment has the meaning given by the *ITAA 1997.

associate has the meaning given by section 318 of the *ITAA 1936.

at least a 90% stake in a *company has the meaning given by section 190-5.

Australian-based business recipient has the meaning given by subsection 9-26(2).

Australian Business Register means the register established under section 24 of the *A New Tax System (Australian Business Number) Act 1999*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

Australian Business Registrar means the Registrar of the
*Australian Business Register.

Australian consumer has the meaning given by subsection 9-25(7)
and affected by section 84-100.

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

Australian government agency has the meaning given by
section 995-1 of the *ITAA 1997.

Australian law has the meaning given by section 995-1 of the
*ITAA 1997.

Australian resident means a person who is a resident of Australia
for the purposes of the *ITAA 1936.

Australian tax means a tax (however described) imposed under an
*Australian law.

average income has the meaning given by subsection 392-45(1) of
the *ITAA 1997.

average input tax credit fraction has the meaning given by
section 79-100.

base year has the meaning given by sections 45-320 and 45-470 in
Schedule 1 to the *Taxation Administration Act 1953*.

batch repair process has the meaning given by section 117-5.

beverage has the meaning given by subsection 38-4(2).

borrowing has the meaning given by section 995-1 of the *ITAA
1997.

business includes any profession, trade, employment, vocation or
calling, but does not include occupation as an employee.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

business day has the meaning given by subsection 995-1(1) of the *ITAA 1997.

car has the meaning given by section 995-1 of the *ITAA 1997.

car limit has the meaning given by section 40-230 of the *ITAA 1997.

car parts, in relation to *cars, includes:

- (a) bodies for those cars (including insulated bodies, tank-bodies, and other bodies designed for the transport or delivery of goods or other property of particular kinds); and
- (b) underbody hoists, and other equipment or apparatus of a kind ordinarily fitted to cars for use in connection with the transport or delivery of goods or other property by those road vehicles.

carried on in the indirect tax zone, in relation to an *enterprise, has the meaning given by section 9-27.

carrying on an *enterprise includes doing anything in the course of the commencement or termination of the enterprise.

cash accounting turnover threshold has the meaning given by subsection 29-40(3).

Child Care Minister means the Minister administering the *Child Care Act 1972* and the family assistance law (within the meaning of section 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999*).

commercial accommodation has the meaning given by section 87-15.

commercial residential premises means:

- (a) a hotel, motel, inn, hostel or boarding house; or
- (b) premises used to provide accommodation in connection with a *school; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

- (c) a *ship that is mainly let out on hire in the ordinary course of a *business of letting ships out on hire; or
- (d) a ship that is mainly used for *entertainment or transport in the ordinary course of a *business of providing ships for entertainment or transport; or
- (da) a marina at which one or more of the berths are occupied, or are to be occupied, by *ships used as residences; or
- (e) a caravan park or a camping ground; or
- (f) anything similar to *residential premises described in paragraphs (a) to (e).

However, it does not include premises to the extent that they are used to provide accommodation to students in connection with an *education institution that is not a *school.

Commissioner means the Commissioner of Taxation.

company means:

- (a) a body corporate; or
 - (b) any other unincorporated association or body of persons;
- but does not include a *partnership or a *non-entity joint venture.

complying superannuation fund has the meaning given by section 995-1 of the *ITAA 1997.

Comptroller-General of Customs has the same meaning as in the *Customs Act 1901*.

compulsory third party scheme is a scheme or arrangement:

- (a) that is established by an *Australian law; and
- (b) that is specified in the regulations, or that is of a kind specified in the regulations, made for the purposes of this definition.

connected with the indirect tax zone, in relation to a supply, has the meaning given by sections 9-25, 84-75, 85-5 and 126-27.

Note: This meaning is also affected by sections 9-26, 84-83 and 96-5.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

consideration, for a supply or acquisition, means any consideration, within the meaning given by sections 9-15 and 9-17, in connection with the supply or acquisition.

Note: This meaning is affected by sections 75-12, 75-13, 75-14, 78-20, 78-35, 78-45, 78-50, 78-65, 78-70, 79-60, 79-65, 79-80, 80-15, 80-55, 81-5, 81-10, 81-15, 82-5, 82-10, 99-5, 100-5, 100-12 and 102-5.

consolidated group has the meaning given by section 703-5 of the *ITAA 1997.

consumer has the meaning given by section 84-75.

contributing operator has the meaning given by subparagraph 80-5(1)(c)(ii), 80-40(1)(c)(ii) or 80-80(1)(c)(ii).

contributing operator's payment has the meaning given by subsection 80-5(3), 80-40(3) or 80-80(3).

contribution amount has the meaning given by paragraph 721-25(1)(b) of the *ITAA 1997.

corrected GST amount has the meaning given by paragraph 19-40(c).

corrected input tax credit amount has the meaning given by paragraph 19-70(c).

course materials, in relation to an *education course, means materials provided by the entity supplying the course that are necessarily consumed or transformed by the students undertaking the course for the purposes of the course.

creditable acquisition has the meaning given by section 11-5.

Note: This meaning is affected by sections 49-35, 60-10, 69-5, 72-40, 75-20, 78-30, 84-145, 90-15, 93-5, 93-15 and 111-5.

creditable at less than 1/11 of the consideration has the meaning given by subsection 136-50(2).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

creditable importation has the meaning given by section 15-5.

Note: This meaning is affected by sections 60-10 and 69-5.

creditable purpose:

- (a) in relation to the acquisition of a thing—has the meaning given by sections 11-15 and 60-20; and
- (b) in relation to the importation of a thing—has the meaning given by sections 15-10 and 60-20; and
- (c) in relation to the *application of a thing acquired or imported—has the meaning given by section 129-50.

Note: This meaning is affected by section 70-10.

CTP ancillary payment or supply has the meaning given by subsection 79-35(3).

Note: Section 79-90 also treats certain payments or supplies as CTP ancillary payments or supplies.

CTP compensation or ancillary payment or supply has the meaning given by subsection 79-35(1).

CTP compensation payment or supply has the meaning given by subsection 79-35(2).

Note: Section 79-90 also treats certain payments or supplies as CTP compensation payments or supplies.

CTP dual premium or election payment or supply means a payment or supply to which section 79-5 or 79-15 applies.

CTP hybrid payment or supply has the meaning given by section 79-25.

CTP premium, in relation to a *compulsory third party scheme, means:

- (a) a payment of a premium, contribution or similar payment under the scheme; or
- (b) a payment of levy in connection with the scheme.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

current GST lodgment record has the meaning given by section 162-10.

current GST turnover has the meaning given by section 188-15.

Note: This meaning is affected by section 188-22.

customs clearance area means a place identified under section 234AA of the *Customs Act 1901*.

customs duty means any duty of customs imposed by that name under a law of the Commonwealth, other than:

- (a) the *A New Tax System (Goods and Services Tax Imposition—Customs) Act 1999*; or
- (aa) the *A New Tax System (Goods and Services Tax Imposition (Recipients)—Customs) Act 2005*; or
- (b) the *A New Tax System (Wine Equalisation Tax Imposition—Customs) Act 1999*; or
- (c) the *A New Tax System (Luxury Car Tax Imposition—Customs) Act 1999*.

customs value, in relation to goods, means the customs value of the goods for the purposes of Division 2 of Part VIII of the *Customs Act 1901*.

dealer in precious metal means an entity that satisfies the Commissioner that a principal part of *carrying on its *enterprise is the regular supply and acquisition of *precious metal.

decreasing adjustment means an amount arising under one of the following provisions:

Decreasing adjustments		
Item	Provision	Subject matter
1	Section 19-55	Adjustment events (supplies)
2	Section 19-85	Adjustment events (acquisitions)
3	Section 21-5	Writing off bad debts (taxable supplies)

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

Decreasing adjustments		
Item	Provision	Subject matter
4	Section 21-20	Recovering amounts previously written off (creditable acquisitions)
4AA	Section 75-27	Payments of further consideration for supplies relating to supplies of real property under the margin scheme
4A	Section 78-10 (including as it applies in accordance with Subdivision 79-A or 79-B or Division 80)	Payments or supplies in settlement of insurance claims or under compulsory third party schemes
4B	Subsection 79-10(1) (including as it applies in accordance with Division 80)	Decreasing adjustments under compulsory third party schemes
4C	Section 79-50 (including as it applies in accordance with Division 80)	Decreasing adjustments under compulsory third party schemes
5	Section 129-40	Changes in the extent of creditable purpose
6	Section 132-5	Supplies of things acquired or imported to make supplies
6A	Section 133-5	Decreasing adjustments for additional consideration provided under gross-up clauses
6B	Section 134-5	Third party payments
7	Section 137-5	Stock on hand on becoming registered etc.

Note: Decreasing adjustments decrease your net amounts.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

dental practitioner has the meaning given by subsection 3(1) of the *Health Insurance Act 1973*.

deposit account: an account is a **deposit account** if:

- (a) the account is made available by an Australian ADI (within the meaning of the *Corporations Act 2001*) in the course of carrying on a banking business (within the meaning of the *Banking Act 1959*); and
- (b) amounts credited to the account represent money taken by the ADI on deposit (other than as part-payment for identified goods or services); and
- (c) amounts credited to the account do not relate to a debenture (as defined in section 9 of the *Corporations Act 2001*) of the ADI.

derived has a meaning affected by subsection 6-5(4) of the *ITAA 1997.

digital currency means digital units of value that:

- (a) are designed to be fungible; and
- (b) can be provided as *consideration for a supply; and
- (c) are generally available to members of the public without any substantial restrictions on their use as consideration; and
- (d) either:
 - (i) are not denominated in any country's currency; or
 - (ii) are denominated in a currency that is not issued by, or under the authority of, an *Australian government agency or a foreign government agency (within the meaning of the *Income Tax Assessment Act 1997*); and
- (e) do not have a value that depends on, or is derived from, the value of anything else; and
- (f) do not give an entitlement to receive, or to direct the supply of, a particular thing or things, unless the entitlement is incidental to:
 - (i) holding the digital units of value; or
 - (ii) using the digital units of value as consideration;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

but does not include a thing that, if supplied, would be a *financial supply for a reason other than being a supply of:

- (g) one or more digital units of value to which paragraphs (a) to (f) apply; or
- (h) *money.

Disability Services Minister means the Minister administering the *National Disability Insurance Scheme Act 2013*.

dividend has the meaning given by subsections 6(1), (4) and (5) of the *ITAA 1936.

early net amount has the meaning given by subsection 162-145(3).

education course means:

- (a) a *pre-school course; or
- (b) a *primary course; or
- (c) a *secondary course; or
- (d) a *tertiary course; or
- (f) a *special education course; or
- (g) an *adult and community education course; or
- (h) an *English language course for overseas students; or
- (i) a *first aid or life saving course; or
- (j) a *professional or trade course; or
- (k) a *tertiary residential college course.

education institution has the meaning given by subsection 3(1) of the *Student Assistance Act 1973*.

electronic communication has the same meaning as in the *Electronic Transactions Act 1999*.

electronic distribution platform has the meaning given by section 84-70.

electronic lodgment turnover threshold has the meaning given by subsection 31-25(4).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

electronic payment means a payment by way of electronic transmission, in an electronic format approved by the Commissioner.

eligible Australian carbon credit unit means:

- (a) a Kyoto Australian carbon credit unit (within the meaning of the *Carbon Credits (Carbon Farming Initiative) Act 2011*); or
- (b) a non-Kyoto Australian carbon credit unit (within the meaning of that Act) issued in relation to an eligible offsets project (within the meaning of that Act) for a reporting period (within the meaning of that Act), where:
 - (i) if it were assumed that the reporting period had ended before the Kyoto abatement deadline (within the meaning of that Act), a Kyoto Australian carbon credit unit would have been issued in relation to the project for the reporting period instead of the non-Kyoto Australian carbon credit unit; and
 - (ii) the non-Kyoto Australian carbon credit unit is not of a kind specified in the regulations; or
- (c) an Australian carbon credit unit (within the meaning of that Act) of a kind specified in the regulations.

Subparagraph (b)(ii) and paragraph (c) do not, by implication, limit the application of subsection 13(3) of the *Legislation Act 2003* to other instruments under this Act.

eligible emissions unit means:

- (a) an *eligible international emissions unit; or
- (b) an *eligible Australian carbon credit unit.

eligible international emissions unit has the same meaning as in the *Australian National Registry of Emissions Units Act 2011*.

employee share scheme has the meaning given by the *ITAA 1997.

endorsed charity means an entity that is endorsed as a charity under subsection 176-1(1).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

English language course for overseas students means a course of study or education supplied to overseas students that:

- (a) includes study or education in the English language; and
- (b) is supplied by an entity that is accredited to provide such courses by a State or Territory authority responsible for their accreditation.

enterprise has the meaning given by section 9-20.

entertainment has the meaning given by section 32-10 of the *ITAA 1997.

entity has the meaning given by section 184-1.

essential prerequisite: a qualification is an ***essential prerequisite*** in relation to the entry to, or the commencement of the practice of, a particular profession or trade if the qualification is imposed:

- (a) by or under an *industrial instrument; or
- (b) if there is no industrial instrument for that profession or trade but there is a professional or trade association that has uniform national requirements relating to the entry to, or the commencement of the practice of, the profession or trade concerned—by that association; or
- (c) if neither paragraph (a) nor (b) applies but there is a professional or trade association in a State or Territory that has requirements relating to the entry to, or the commencement of the practice of, the profession or trade concerned—by that association.

estimated annual GST amount has the meaning given by section 162-140.

exceed the financial acquisitions threshold has the meaning given by Division 189.

excisable goods has the meaning given by subsection 4(1) of the *Excise Act 1901*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

excise duty means any duty of excise imposed by that name under a law of the Commonwealth.

exempt entity has the meaning given by section 995-1 of the *ITAA 1997.

expense payment benefit means a *fringe benefit that is a benefit of a kind referred to in section 20 of the *Fringe Benefits Tax Assessment Act 1986*.

explanatory section has the meaning given by section 182-10.

family member has the meaning given by subsection 48-15(2).

farming business has the meaning given by subsection 38-475(2).

FBT year means a year beginning on 1 April.

Finance Minister means the Minister administering the *Public Governance, Performance and Accountability Act 2013*.

financial acquisition has the meaning given by section 189-15.

financial supply has the meaning given by the regulations made for the purposes of subsection 40-5(2).

financial year means a period of 12 months beginning on 1 July.

first aid or life saving course means a course of study or instruction that:

- (a) principally involves training individuals in one or more of the following:
 - (i) first aid, resuscitation or other similar life saving skills including personal aquatic survival skills but not including swimming lessons;
 - (ii) surf life saving;
 - (iii) aero-medical rescue; and
- (b) is provided by an entity:
 - (i) that is registered (or otherwise approved) by a State or Territory authority that has responsibility for registering

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (or otherwise approving) entities that provide such courses; or
- (ii) that is approved to provide such courses by a State or Territory body that has responsibility for approving the provision of such courses; or
 - (iii) that uses, as the instructor for the course, a person who holds a training qualification for that course that was issued by Austswim Limited (ACN 097 784 122); or
 - (iv) that uses, as the instructor for the course, a person who holds a training qualification for that course that was issued by Surf Life Saving Australia Limited (ACN 003 147 180); or
 - (v) that uses, as the instructor for the course, a person who holds a training qualification for that course that was issued by The Royal Life Saving Society—Australia (ACN 008 594 616); or
 - (vi) that uses, as the instructor for the course, a person who holds a training qualification for that course that is a qualification (in life saving) specified in, or of a kind specified in, the regulations.

floating home means a structure that is composed of a floating platform and a building designed to be occupied (regardless of the term of occupation) as a residence that is permanently affixed to the platform, but does not include any structure that has means of, or is capable of being readily adapted for, self-propulsion.

food has the meaning given by section 38-4.

foreign law has the meaning given by section 995-1 of the *ITAA 1997.

Foreign Minister means the Minister administering the *Diplomatic Privileges and Immunities Act 1967*.

formation, in relation to a *GST joint venture, means 2 or more entities becoming *participants in the joint venture as mentioned in subsection 51-7(1).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

freight container means a container within the meaning of the Customs Convention on Containers, 1972, signed in Geneva on 2 December 1972, as affected by any amendment of the Convention that has come into force.

fringe benefit has the meaning given by section 995-1 of the *ITAA 1997 but includes a benefit within the meaning of subsection 136(1) of the *Fringe Benefits Tax Assessment Act 1986* that is an exempt benefit for the purposes of that Act.

fringe benefits tax means tax imposed by the *Fringe Benefits Tax Act 1986*.

fund-raising event has the meaning given by section 40-165.

futures exchange means:

- (a) a body corporate in relation to which an approval under section 1126 of the *Corporations Act 2001* is in force, or is taken to be in force because of subsection 1126(3) of that Act; or
- (b) a body corporate that is recognised as a futures exchange in a foreign country and operates as a futures exchange under the laws of that country.

gambling event has the meaning given by subsection 126-35(2).

gambling supply has the meaning given by subsection 126-35(1).

general interest charge means the charge worked out under Part IIA of the *Taxation Administration Act 1953*.

gift-deductible entity: an entity is a gift-deductible entity if gifts or contributions made to it can be deductible under Division 30 of the *ITAA 1997.

gift-deductible purpose, of an entity, means a purpose that is the principal purpose of:

- (a) if the entity legally owns a fund for the operation of which the entity is entitled, under subsection 30-125(2) of the *ITAA 1997, to be so endorsed—that fund; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) if the entity includes an authority or institution for the operation of which the entity is entitled, under subsection 30-125(2) of the ITAA 1997, to be so endorsed—that authority or institution.

global GST amount has the meaning given by sections 126-10, 126-15 and 126-20.

goods means any form of tangible personal property.

government entity has the meaning given by section 41 of the *A New Tax System (Australian Business Number) Act 1999*.

government related entity is:

- (a) a *government entity; or
- (b) an entity that would be a government entity but for subparagraph (e)(i) of the definition of **government entity** in the *A New Tax System (Australian Business Number) Act 1999*; or
- (c) a local governing body established by or under a *State law or *Territory law.

government school means a *school that:

- (a) supplies any of these kinds of *education courses:
 - (i) *pre-school courses;
 - (ii) full-time *primary courses;
 - (iii) full-time *secondary courses;(whether or not the school supplies any other education courses); and
- (b) is conducted by or on behalf of an *Australian government agency;

and includes a proposed school that will meet the requirements of paragraphs (a) and (b) once it starts operation.

group liability of a *head company of a *consolidated group or a *MEC group has the meaning given by paragraph 721-10(1)(a) of the *ITAA 1997.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

GST means tax that is payable under the *GST law and imposed as goods and services tax by any of these:

- (a) the *A New Tax System (Goods and Services Tax Imposition—General) Act 1999*; or
- (b) the *A New Tax System (Goods and Services Tax Imposition—Customs) Act 1999*; or
- (c) the *A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999*; or
- (d) the *A New Tax System (Goods and Services Tax Imposition (Recipients)—General) Act 2005*; or
- (e) the *A New Tax System (Goods and Services Tax Imposition (Recipients)—Customs) Act 2005*; or
- (f) the *A New Tax System (Goods and Services Tax Imposition (Recipients)—Excise) Act 2005*.

GST benefit has the meaning given by subsection 165-10(1).

GST branch has the meaning given by section 54-5.

GST branch registration number, of a branch, means the branch's GST branch registration number notified under section 54-15.

GST disadvantage has the meaning given by subsection 165-45(2).

GST exclusive market value, in relation to a supply or acquisition:

- (a) other than of a *luxury car—is $\frac{10}{11}$ of the *GST inclusive market value of the supply or acquisition; or
- (b) of a *luxury car—is $\frac{10}{11}$ of the *GST inclusive market value of the luxury car (excluding any *luxury car tax that is, or would be, payable on the supply of that car).

GST exclusive value:

- (a) in relation to an acquisition:
 - (i) other than of a *luxury car—means $\frac{10}{11}$ of the *price of the supply of the thing being acquired; or
 - (ii) of a *luxury car—means $\frac{10}{11}$ of the *price of the supply of the luxury car (excluding any *luxury car tax payable on the supply); and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) in relation to an importation that is a *taxable importation, means the *value of the importation; and
- (c) in relation to an importation that is not a taxable importation, means the amount that would be the value of the importation if it were a taxable importation.

GST-free has the meaning given by subsection 9-30(1) and Division 38.

GST group has the meaning given by section 48-5.

GST inclusive market value of:

- (a) *consideration in connection with a supply; or
 - (b) a thing, or a supply or acquisition of a thing;
- means the market value of the consideration or thing, without any discount for any amount of GST or *luxury car tax payable on the supply.

GST instalment has the meaning given by subsection 162-70(1).

GST instalment payer has the meaning given by section 162-50.

GST instalment quarter has the meaning given by subsections 162-70(2) and (3).

GST instalment shortfall, for a *GST instalment quarter in relation to which you are liable to pay a penalty under Subdivision 162-D, means:

- (a) if the penalty is payable under section 162-175—the amount worked out under subsection 162-175(3) or paragraph 162-175(4)(c) (whichever is applicable); or
- (b) if the penalty is payable under section 162-180—the amount worked out under subsection 162-180(3) or paragraph 162-180(4)(c) (whichever is applicable); or
- (c) if the penalty is payable under section 162-185—the amount worked out under subsection 162-185(3).

Note: The amount of a GST instalment shortfall can be reduced under section 162-195 or 162-200 (or both).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

GST joint venture has the meaning given by section 51-5.

GST law means:

- (a) this Act; and
- (b) any Act that imposes GST; and
- (c) the *A New Tax System (Goods and Services Tax Transition) Act 1999*; and
- (d) the *Taxation Administration Act 1953*, so far as it relates to any Act covered by paragraphs (a) to (c); and
- (e) any other Act, so far as it relates to any Act covered by paragraphs (a) to (d) (or to so much of that Act as is covered); and
- (f) regulations under any Act, so far as they relate to any Act covered by paragraphs (a) to (e) (or to so much of that Act as is covered).

GST religious group has the meaning given by section 49-5.

GST return means a return of the kind referred to in Division 31, that complies with all the requirements of sections 31-15 and 31-25 of this Act and section 388-75 in Schedule 1 to the *Taxation Administration Act 1953*, and includes a return given in accordance with section 58-50 of this Act.

GST turnover:

- (a) in relation to meeting a *turnover threshold—has the meaning given by subsection 188-10(1); and
- (b) in relation to not exceeding a *turnover threshold—has the meaning given by subsection 188-10(2).

head company of a *consolidated group or a *MEC group has the meaning given by subsection 995-1(1) of the *ITAA 1997.

Health Minister means the Minister administering the *National Health Act 1953*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

higher education institution means an entity that is a higher education provider as defined in section 16-1 of the *Higher Education Support Act 2003*.

HIH company has the meaning given by section 322-5 of the *ITAA 1997.

HIH rescue entity means:

- (a) the HIH Claims Support Trust (established on 6 July 2001);
or
- (b) the Commonwealth; or
- (c) an entity prescribed for the purposes of subsection 322-5(1) of the *ITAA 1997.

hire purchase agreement has the meaning given by section 995-1 of the *ITAA 1997.

home care has the meaning given by section 45-3 of the *Aged Care Act 1997*.

hospital treatment has the same meaning as in the *Private Health Insurance Act 2007*.

hybrid settlement sharing arrangement has the meaning given by subsection 80-80(1).

import means import goods into the indirect tax zone.

inbound intangible consumer supply has the meaning given by section 84-65.

incapacitated entity means:

- (a) an individual who is a bankrupt; or
- (b) an entity that is in liquidation or receivership; or
- (c) an entity that has a *representative.

incidental valuable metal goods means goods:

- (a) acquired for the purposes of sale or exchange (but not for manufacture) in the ordinary course of *business; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

- (b) that consist wholly or partly of *valuable metal; and
- (c) in relation to which any of the following applies:
 - (i) the goods are collectables or antiques, and the goods are not *precious metals;
 - (ii) at the time of the acquisition, the market value of the goods exceeds the *valuable metal threshold;
 - (iii) the goods are in a class determined by the Minister, by legislative instrument, for the purposes of this subparagraph.

income year has the meaning given by section 995-1 of the *ITAA 1997.

increasing adjustment means an amount arising under one of the following provisions:

Increasing adjustments		
Item	Provision	Subject matter
1	Section 19-50	Adjustment events (supplies)
2	Section 19-80	Adjustment events (acquisitions)
3	Section 21-10	Recovering amounts previously written off (taxable supplies)
4	Section 21-15	Bad debts written off (creditable acquisitions)
4AAA	Section 75-22	Input tax credit entitlements for acquisitions relating to supplies of real property under the margin scheme
4AA	Section 78-18 (including as it applies in accordance with Subdivision 79-B or Division 80)	Payments of excess etc. under insurance policies or compulsory third party schemes

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

Increasing adjustments		
Item	Provision	Subject matter
4AB	Subsection 79-10(2) (including as it applies in accordance with Division 80)	Increasing adjustments under compulsory third party schemes
4AC	Section 79-55 (including as it applies in accordance with Division 80)	Increasing adjustments under compulsory third party schemes
4AD	Section 80-30	Increasing adjustments under insurance policy settlement sharing arrangements
4AE	Section 80-70	Increasing adjustments under nominal defendant settlement sharing arrangements
4A	Section 100-15	Unredeemed vouchers
5	Section 129-40	Changes in the extent of creditable purpose
5A	Section 130-5	Goods applied solely to private or domestic use
5B	Section 131-55	Annually apportioned acquisitions and importations
6	Section 134-10	Third party payments
7	Section 135-5	Supplies of going concerns
8	Section 138-5	Cessation of registration
8A	Section 139-5	Distributions from deceased estates
9	Section 141-50	Tradex scheme goods

Note: Increasing adjustments increase your net amounts.

indirect tax zone means Australia (within the meaning of the *ITAA 1997), but does not include any of the following:

- (a) the external Territories;

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

(b) an offshore area for the purpose of the *Offshore Petroleum and Greenhouse Gas Storage Act 2006*;

other than an installation (within the meaning of the *Customs Act 1901*) that is deemed by section 5C of the *Customs Act 1901* to be part of Australia and that is located in an offshore area.

individual means a natural person.

industrial instrument has the meaning given by section 995-1 of the *ITAA 1997.

ineligible for the margin scheme has the meaning given by subsections 75-5(3) and (4).

inherit: you inherit a freehold interest in land, a stratum unit or a long-term lease if you become an owner of the interest, unit or lease:

- (a) under the will of a deceased person, or that will as varied by a court order; or
- (b) by operation of an intestacy law, or such a law as varied by a court order; or
- (c) because it is appropriated to you by the legal personal representative of a deceased person in satisfaction of a pecuniary legacy or some other interest or share in the deceased person's estate; or
- (d) under a deed of arrangement if:
 - (i) you entered into the deed to settle a claim to participate in the distribution of the deceased person's estate; and
 - (ii) any *consideration given by you for the interest, unit or lease consisted only of the variation or waiver of a claim to one or more other assets that formed part of the estate.

input tax credit means an entitlement arising under section 11-20 or 15-15.

input taxed has the meaning given by subsection 9-30(2) and Division 40.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

instalment tax period has the meaning given by subsection 162-55(3).

instalment turnover threshold has the meaning given by subsection 162-5(2).

insurance broker has the meaning given by section 11 of the *Insurance Contracts Act 1984*.

insurance policy means a policy of insurance (or of reinsurance) against loss, damage, injury or risk of any kind, whether under a contract or a law. However, it does not include such a policy to the extent that it does not relate to insurance (or reinsurance) against loss, damage, injury or risk of any kind.

insurance policy settlement sharing arrangement has the meaning given by subsection 80-5(1).

intended or former application of a thing has the meaning given by section 129-40.

international transport means:

- (a) in relation to the export of goods—the transport of the goods from their *place of export in the indirect tax zone to a destination outside the indirect tax zone; or
- (b) in relation to the import of goods—the transport of the goods from a place outside the indirect tax zone to their *place of consignment in the indirect tax zone.

invoice means a document notifying an obligation to make a payment.

inwards duty free shop has the same meaning as in section 96B of the *Customs Act 1901*.

ITAA 1936 means the *Income Tax Assessment Act 1936*.

ITAA 1997 means the *Income Tax Assessment Act 1997*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

joint venture operator, of a *GST joint venture, is the entity last nominated in relation to the joint venture as mentioned in paragraph 51-5(1)(ea) or 51-70(1)(c), but does not include an entity that does not satisfy the requirements of paragraphs 51-10(c) and (f).

legal practitioner means a person who is enrolled as a barrister, a solicitor or a barrister and solicitor of:

- (a) a federal court; or
- (b) a court of a State or Territory.

life insurance policy means a policy of insurance on the life of an individual.

limited registration entity has the meaning given by section 146-5.

liquidator has the meaning given by subsection 6(1) of the *ITAA 1936.

local entry has the meaning given by section 5-30 of the *Wine Tax Act.

lodged electronically has the meaning given by subsection 31-25(3).

long-term accommodation has the meaning given by subsection 87-20(1).

long-term lease means a supply by way of lease, hire or licence (including a renewal or extension of a lease, hire or licence) for at least 50 years if:

- (a) at the time of the lease, hire or licence, or the renewal or extension of the lease, hire or licence, it was reasonable to expect that it would continue for at least 50 years; and
- (b) unless the supplier is an *Australian government agency—the terms of the lease, hire or licence, or the renewal or extension of the lease, hire or licence, as they apply to the *recipient are substantially the same as those under which the supplier held the premises.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

luxury car has the same meaning as in section 25-1 of the *A New Tax System (Luxury Car Tax) Act 1999*.

luxury car tax has the meaning given by section 27-1 of the *A New Tax System (Luxury Car Tax) Act 1999*.

luxury car tax law has the meaning given in section 27-1 of the *A New Tax System (Luxury Car Tax) Act 1999*.

managing operator has the meaning given by subparagraph 80-5(1)(c)(i), 80-40(1)(c)(i) or 80-80(1)(c)(i).

managing operator's payment or supply has the meaning given by subsection 80-5(2), 80-40(2) or 80-80(2).

margin, in relation to a *taxable supply of *real property, has the meaning given by sections 75-10, 75-11 and 75-16.

Note: This meaning is affected by sections 75-12 to 75-15.

margin scheme: a *taxable supply of *real property is under the margin scheme if subsection 75-5(1) applies.

MEC group has the meaning given by section 719-5 of the *ITAA 1997.

medical practitioner means a person who is a medical practitioner for the purposes of the *Health Insurance Act 1973*.

medical service means:

- (a) a service for which medicare benefit is payable under Part II of the *Health Insurance Act 1973*; or
- (b) any other service supplied by or on behalf of a *medical practitioner or *approved pathology practitioner that is generally accepted in the medical profession as being necessary for the appropriate treatment of the *recipient of the supply.

member:

- (a) in relation to a *GST group—has the meaning given by section 48-7; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

- (b) in relation to a *GST religious group—means an entity currently approved as one of the members of the group under section 49-5 or paragraph 49-70(1)(a); or
- (c) in relation to a *consolidated group—has the meaning given by section 703-15 of the *ITAA 1997.

mineral deposit means a deposit of *minerals, and includes a deposit of sand or gravel.

minerals has the meaning given by section 40-730 of the *ITAA 1997.

monetary prize means:

- (a) any prize, or part of a prize, in the form of *money or *digital currency; or
- (b) if the prize is given at a casino—any prize, or part of a prize, in the form of:
 - (i) money or digital currency; or
 - (ii) gambling chips that may be redeemed for money or digital currency.

money includes:

- (a) currency (whether of Australia or of any other country); and
- (b) promissory notes and bills of exchange; and
- (c) any negotiable instrument used or circulated, or intended for use or circulation, as currency (whether of Australia or of any other country); and
- (d) postal notes and money orders; and
- (e) whatever is supplied as payment by way of:
 - (i) credit card or debit card; or
 - (ii) crediting or debiting an account; or
 - (iii) creation or transfer of a debt.

However, it does not include:

- (f) a collector's piece; or
- (g) an investment article; or
- (h) an item of numismatic interest; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (i) currency the market value of which exceeds its stated value as legal tender in the country of issue; or
- (j) one or more digital units of value to which paragraphs (a) to (f) of the definition of **digital currency** apply.

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.

net capital loss has the meaning given by subsection 995-1(1) of the *ITAA 1997.

net GST: the **net GST** that is or would be payable by an entity for a supply is:

- (a) the GST that is or would be payable by the entity on the supply; plus
- (b) the sum of any *increasing adjustments that the entity has or would have relating to the supply; minus
- (c) the sum of any *decreasing adjustments that the entity has or would have relating to the supply.

net refund position has the meaning given by subsection 162-5(3).

new recreational boat has the meaning given by subsection 38-185(5).

new residential premises has the meaning given by section 40-75.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

nominal defendant settlement sharing arrangement has the meaning given by subsection 80-40(1).

non-cash benefit has the meaning given by subsection 995-1(1) of the *ITAA 1997.

non-creditable insurance event has the meaning given by subsection 78-10(3).

non-deductible expense has the meaning given by subsections 69-5(3) and (3A).

non-entity joint venture has the meaning given by subsection 995-1(1) of the *ITAA 1997.

non-government higher education institution means an institution that is not a *higher education institution and that:

- (a) is established as a non-government higher education institution under the law of a State or Territory; or
- (b) is registered by a State or Territory higher education recognition authority.

non-profit association means an entity all the members of which are non-profit bodies.

Non-profit sub-entity has the meaning given by subsection 63-15(3).

non-resident means an entity that is not an *Australian resident.

non-taxable importation has the meaning given by section 13-10 and Division 42.

notified instalment amount has the meaning given by subsection 162-135(1).

officer has the meaning given by the *Corporations Act 2001*.

offshore supply of low value goods has the meaning given by section 84-77.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

operator of a *compulsory third party scheme means an entity that is required to make payments or supplies in settlement of claims under the scheme.

outwards duty free shop has the same meaning as in section 96A of the *Customs Act 1901*.

overdue: a debt is overdue if there has been a failure to discharge the debt, and that failure is a breach of the debtor's obligations in relation to the debt.

participant, in relation to a *GST joint venture, has the meaning given by section 51-7.

partly creditable:

- (a) in relation to an acquisition, has the meaning given by sections 11-30 and 70-20; or
- (b) in relation to an importation, has the meaning given by section 15-25.

partnership has the meaning given by section 995-1 of the *ITAA 1997.

passed on has a meaning affected by section 142-25.

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

person includes a *company.

place of consignment of goods means:

- (a) if the goods are posted to a place in the indirect tax zone—the place in the indirect tax zone to which the goods are addressed; or
- (aa) if the supplier of the goods is to deliver the goods to a place in the indirect tax zone—the place in the indirect tax zone to which the goods are to be delivered under the contract for the supply of the goods; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

(ab) if:

- (i) neither paragraph (a) nor (aa) applies; and
 - (ii) the goods are to be transported into the indirect tax zone by an entity supplying a transport service to an entity that is to import the goods into the indirect tax zone; the place in the indirect tax zone to which the goods are to be delivered under the contract for the supply of the transport service; or
- (b) in any other case—the port or airport of final destination as indicated on the *transportation document.

place of export of goods means:

- (a) if the goods were posted from a place in the indirect tax zone—the place from which they were posted; or
- (b) if paragraph (a) does not apply and the goods were packed in a *freight container:
 - (i) the last place from which they were collected, or to which they were delivered, prior to being so packed; or
 - (ii) if subparagraph (i) does not apply—the place where they were so packed; or
- (c) if the goods are self transported goods—the place, or last place, from which the goods departed the indirect tax zone; or
- (d) if paragraphs (a), (b) and (c) do not apply—the place, or first place, where the goods were placed on board a ship or aircraft for export from the indirect tax zone.

potential residential land means land that it is permissible to use for residential purposes, but that does not contain any buildings that are *residential premises.

precious metal means:

- (a) gold (in an investment form) of at least 99.5% fineness; or
- (b) silver (in an investment form) of at least 99.9% fineness; or
- (c) platinum (in an investment form) of at least 99% fineness; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (d) any other substance (in an investment form) specified in the regulations of a particular fineness specified in the regulations.

predominantly for long-term accommodation has the meaning given by subsection 87-20(3).

pre-establishment acquisition has the meaning given by section 60-15.

pre-establishment importation has the meaning given by section 60-15.

premises, in relation to a supply of *food, has the meaning given by section 38-5.

premium selection test is satisfied has the meaning given by subsection 79-5(2).

prepaid phone card or facility has the meaning given by subsection 100-25(2).

pre-school course means a course that is delivered:

- (a) in accordance with a pre-school curriculum recognised by:
- (i) the education authority of the State or Territory in which the course is delivered; or
 - (ii) a State or Territory body that has the responsibility for recognising pre-school curricula for courses delivered in that State or Territory; and
- (b) by a *school that is recognised as a pre-school under the law of the State or Territory.

previously attributed GST amount has the meaning given by section 19-45.

previously attributed input tax credit amount has the meaning given by section 19-75.

price, in relation to a supply, has the meaning given by sections 9-75 and 84-20.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

primary course means:

- (a) a course of study or instruction that is delivered:
 - (i) in accordance with a primary curriculum recognised by the education authority of the State or Territory in which the course is delivered; and
 - (ii) by a *school that is recognised as a primary school under the law of the State or Territory; or
- (b) any other course of study or instruction that the *Student Assistance Minister has determined is a primary course for the purposes of this Act.

primary production business has the meaning given by subsection 995-1(1) of the *ITAA 1997.

principal member, for a *GST religious group, is the *member of the group nominated as mentioned in paragraph 49-5(c), or approved as a replacement principal member for the group under paragraph 49-70(1)(c).

private health insurance means insurance provided under a contract of insurance that was entered into by a private health insurer (within the meaning of the *Private Health Insurance Act 2007*) in the course of carrying on health insurance business (within the meaning of Division 121 of that Act).

professional or trade course means a course leading to a qualification that is an *essential prerequisite:

- (a) for entry to a particular profession or trade in Australia; or
- (b) to commence the practice of (but not to maintain the practice of) a profession or trade in Australia.

professional service has the meaning given by subsection 3(1) of the *Health Insurance Act 1973*.

projected GST turnover has the meaning given by section 188-20.

Note: This meaning is affected by sections 188-22 and 188-25.

property subdivision plan means a plan:

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (a) for the division of *real property; and
- (b) that is registered (however described) under an *Australian law.

Note: Examples are strata title plans and plans to subdivide land.

Quality of Care Principles means the principles made under section 96-1 of the *Aged Care Act 1997*.

quarterly tax period has the meaning given by subsection 31-8(2).

real property includes:

- (a) any interest in or right over land; or
- (b) a personal right to call for or be granted any interest in or right over land; or
- (c) a licence to occupy land or any other contractual right exercisable over or in relation to land.

recipient, in relation to a supply, means the entity to which the supply was made.

recipient created tax invoice has the meaning given by subsection 29-70(3).

recipients contribution has the meaning given by subsection 136(1) of the *Fringe Benefits Tax Assessment Act 1986* but includes any consideration paid in respect of the provision of a benefit that is an exempt benefit for the purposes of that Act.

recipient's payment has the meaning given by paragraph 9(2)(e) or 10(3)(c) of the *Fringe Benefits Tax Assessment Act 1986*.

recognised professional: a person is a recognised professional, in relation to the supply of a service of a kind specified in the table in subsection 38-10(1), if:

- (a) the service is supplied in a State or Territory in which the person has a permission or approval, or is registered, under a *State law or a *Territory law prohibiting the supply of services of that kind without such permission, approval or registration; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

- (b) the service is supplied in a State or Territory in which there is no State law or Territory law requiring such permission, approval or registration, and the person is a member of a professional association that has uniform national registration requirements relating to the supply of services of that kind; or
- (c) in the case of services covered by item 3 in the table—the service is supplied by an accredited service provider within the meaning of section 4 of the *Hearing Services Administration Act 1997*.

recognised tax adviser has the meaning given by section 995-1 of the *ITAA 1997*.

redeliverer, of a **supply* of low value goods, has the meaning given by subsection 84-77(4).

reduced credit acquisition has the meaning given by section 70-5.

refiner of precious metal means an entity that satisfies the Commissioner that it regularly converts or refines **precious metal* in **carrying on its *enterprise*.

registered means:

- (a) in relation to an entity—registered under Part 2-5; or
- (b) in relation to a branch of an entity—registered under Division 54.

registration turnover threshold has the meaning given by sections 23-15 and 63-25.

relates to business finance has the meaning given by subsection 129-10(3).

relevant traveller:

- (a) in relation to goods that are exported—has the same meaning as in section 96A of the *Customs Act 1901*; and
- (b) in relation to goods that are **airport shop goods*—has the same meaning as in section 96B of the *Customs Act 1901*.

**To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.*

religious practitioner means:

- (a) a minister of religion; or
- (b) a student at an institution who is undertaking a course of instruction in the duties of a minister of religion; or
- (c) a full-time member of a religious order; or
- (d) a student at a college conducted solely for training persons to become members of religious orders.

representative means:

- (a) a trustee in bankruptcy; or
- (b) a *liquidator; or
- (c) a receiver; or
- (ca) a controller (within the meaning of section 9 of the *Corporations Act 2001*); or
- (d) an administrator appointed to an entity under Division 2 of Part 5.3A of the *Corporations Act 2001*; or
- (e) a person appointed, or authorised, under an *Australian law to manage the affairs of an entity because it is unable to pay all its debts as and when they become due and payable; or
- (f) an administrator of a deed of company arrangement executed by the entity.

representative member, of a *GST group, is the *member of the group last nominated as mentioned in paragraph 48-5(1)(d) or 48-70(1)(c).

required to be registered has the meaning given by sections 23-5, 57-20, 58-20 and 144-5.

resident agent means an agent that is an *Australian resident.

residential care service has the meaning given by the Dictionary in Schedule 1 to the *Aged Care Act 1997*.

residential premises means land or a building that:

- (a) is occupied as a residence or for residential accommodation;
or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

(b) is intended to be occupied, and is capable of being occupied, as a residence or for residential accommodation;
(regardless of the term of the occupation or intended occupation) and includes a *floating home.

retailer means an entity that, in the course or furtherance of *carrying on its *enterprise, sells *goods to people who buy them for private or domestic use or consumption.

retirement village: premises are a retirement village if:

- (a) the premises are *residential premises; and
- (b) accommodation in the premises is intended to be for persons who are at least 55 years old, or who are a certain age that is more than 55 years; and
- (c) the premises include communal facilities for use by the residents of the premises;

but the following are not retirement villages:

- (d) premises used, or intended to be used, for the provision of residential care (within the meaning of the *Aged Care Act 1997*) by an approved provider (within the meaning of the *Aged Care Quality and Safety Commission Act 2018*);
- (e) *commercial residential premises.

reviewable GST decision has the meaning given by Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*.

satisfies the membership requirements:

- (a) in relation to a *GST group—has the meaning given by section 48-10, 63-50 or 149-25; or
- (b) in relation to a *GST religious group—has the meaning given by section 49-10.

satisfies the participation requirements for a *GST joint venture has the meaning given by section 51-10.

scheme has the meaning given by subsection 165-10(2).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

school means an institution that supplies *pre-school courses, *primary courses, *secondary courses or *special education courses but not any other *education course.

secondary course means:

- (a) a course of study or instruction that is a secondary course determined by the *Student Assistance Minister under subsection 5D(1) of the *Student Assistance Act 1973* for the purposes of that Act; or
- (b) any other course of study or instruction that the Student Assistance Minister has determined is a secondary course for the purposes of this Act.

second-hand goods does not include:

- (a) goods (except *incidental valuable metal goods) to the extent that they consist of *valuable metal; or
- (c) animals or plants.

serviced apartment: an apartment (however described) is a serviced apartment in relation to a *retirement village if:

- (a) the apartment is designed to be occupied by aged residents who require either or both of the following:
 - (i) the services set out in item 2.1 (daily living activities assistance) of Part 2 of Schedule 1 to the *Quality of Care Principles;
 - (ii) the services set out in item 3.8 (nursing services) of Part 3 of that Schedule; and
- (b) at least one responsible person is continuously:
 - (i) on call to render emergency assistance to the residents of the apartment; and
 - (ii) in reasonable proximity to the apartment; and
- (c) the apartment is part of a single complex of apartments to which paragraphs (a) and (b) apply, and is accessible from a common corridor linking the apartment to the other apartments in the complex; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

(d) there is in the retirement village a communal dining facility that is available for use by the residents of apartments in the retirement village to which paragraphs (a), (b) and (c) apply. However, a detached house, row house, terrace house, town house or villa unit is not a serviced apartment.

settlement amount has the meaning given by subsection 78-15(4).

share in a *company means a share in the capital of the company, and includes stock.

ship means any vessel used in navigation, other than air navigation.

ship's stores has the meaning given by section 130C of the *Customs Act 1901*.

simplified accounting method means an arrangement in respect of which a determination under section 123-5 is in force.

small business entity has the meaning given by subsection 995-1(1) of the *ITAA 1997.

small enterprise entity has the meaning given by subsection 123-7(1).

small enterprise turnover threshold has the meaning given by subsection 123-7(2).

special education course means a course of education that provides special programs designed specifically for children with disabilities or students with disabilities (or both).

special professional has the meaning given by subsection 405-25(1) of the *ITAA 1997.

stated monetary value has the meanings given by subsections 100-5(2A) and (2B).

State law has the meaning given by section 995-1 of the *ITAA 1997.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

statutory compensation scheme has the meaning given by section 78-105.

stratum unit has the meaning given by subsection 124-190(3) of the *ITAA 1997.

student accommodation has the meaning given by subsection 38-105(3).

Student Assistance Minister has the same meaning as in the *Income Tax Assessment Act 1997*.

Subdivision 38-P period, in relation to the supply of a *car to an individual, means the period starting when he or she acquires it and ending at the earliest of the following times:

- (a) the end of 2 years after the acquisition;
- (b) the time when the car is no longer reasonably capable of being used for the purpose for which cars of that kind are ordinarily used;
- (c) a time that the Commissioner considers to be appropriate in special circumstances.

substantial renovations of a building are renovations in which all, or substantially all, of a building is removed or replaced. However, the renovations need not involve removal or replacement of foundations, external walls, interior supporting walls, floors, roof or staircases.

superannuation fund has the meaning given by section 995-1 of the *ITAA 1997.

supplier-taxed offshore supply of low value goods has the meaning given by section 84-85.

supply has the meaning given by section 9-10.

supply of a going concern has the meaning given by subsection 38-325(2).

supply of low value goods has the meaning given by section 84-79.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

taxable at less than $1/11$ of the price has the meaning given by subsection 136-50(1).

taxable dealing, in relation to *wine, has the meaning given by section 33-1 of the *Wine Tax Act.

taxable importation has the meaning given by subsections 13-5(1) and 114-5(1).

taxable importation of a luxury car has the meaning given by section 27-1 of the *A New Tax System (Luxury Car Tax) Act 1999*.

taxable supply has the meaning given by sections 9-5, 78-50, 84-5 and 105-5.

Note: This meaning is also affected by sections 49-30, 66-45, 72-5, 78-25, 78-60, 78-65, 78-70, 79-60, 79-85, 80-10, 80-50, 84-85, 90-5, 100-5, 100-18, 110-5, 110-15, 110-20, 110-25, 110-30, 113-5 and 142-10.

taxation law has the meaning given by section 2 of the *Taxation Administration Act 1953*.

tax invoice has the meaning given by subsections 29-70(1) and 48-57(1), and includes a document that the Commissioner treats as a tax invoice under subsection 29-70(1B). However, it does not include a document that does not comply with the requirements of section 54-50 (if applicable).

taxi travel means travel that involves transporting passengers, by taxi or limousine, for fares.

tax loss has the meaning given by subsection 995-1(1) of the *ITAA 1997.

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

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (e) section 151-40 (about annual tax periods); or
- (f) section 162-55 (about instalment tax periods).

tax period turnover threshold has the meaning given by subsection 27-15(3).

tax-related liability has the meaning given by section 255-1 in Schedule 1 to the *Taxation Administration Act 1953*.

telecommunication supply has the meaning given by section 85-10.

Territory law has the meaning given by section 995-1 of the *ITAA 1997.

tertiary course means:

- (a) a course of study or instruction that is a tertiary course determined by the *Student Assistance Minister under subsection 5D(1) of the *Student Assistance Act 1973* for the purposes of that Act; or
- (aa) a course of study or instruction accredited at Masters or Doctoral level and supplied by a *higher education institution or a *non-government higher education institution; or
- (b) any other course of study or instruction that the Student Assistance Minister has determined is a tertiary course for the purposes of this Act.

tertiary residential college course means a course supplied in connection with a *tertiary course at premises that are used to provide accommodation to students undertaking tertiary courses.

thing means anything that can be supplied or imported.

third party adjustment note means a document that complies with the requirements of section 134-20 and (if applicable) section 54-50.

total Subdivision 66-B credit amount has the meaning given by subsection 66-65(1).

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

total Subdivision 66-B GST amount has the meaning given by subsection 66-65(2).

tradex order has the meaning given by subsection 141-10(2).

tradex scheme goods has the meaning given by subsection 141-10(1).

transportation document includes the following:

- (a) a consignment note;
- (b) a house bill of lading;
- (c) an ocean bill of lading;
- (d) a house air waybill;
- (e) a master air waybill;
- (f) a sea waybill;
- (g) a straight line air waybill;
- (h) a sub-master air waybill;
- (i) other similar documents.

TSA contributing member of a *consolidated group or a *MEC group has the meaning given by paragraph 721-25(1)(a) of the *ITAA 1997.

turnover threshold has the meaning given by subsection 188-10(3).

unit trust has the meaning given by subsection 202A(1) of the *ITAA 1936.

untaxable Commonwealth entity has the meaning given by section 177-1.

valid meal entertainment register means a valid meal entertainment register within the meaning of section 37CA of the *Fringe Benefits Tax Assessment Act 1986*.

valuable metal means:

- (a) gold, silver or platinum; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

- (b) any other substance specified for the purposes of paragraph (d) of the definition of *precious metal* in this section.

valuable metal threshold has the meaning given by section 86-10.

value:

- (a) value of a *taxable importation has the meaning given by sections 13-20, 13-25, 117-5 and 117-10; and
- (b) value of a *taxable supply has the meaning given by sections 9-75, 9-80, 72-10, 72-70, 78-5, 78-60, 78-95, 79-40, 79-85, 87-10, 90-10, 96-10 and 108-5;
- (d) value of a supply includes the meaning given by section 188-35.

Note: Section 188-30 contains a means of working out, for the purposes of Division 188, the value of a supply that is not a taxable supply, and section 188-32 contains a means of working out, for those purposes, the value of gambling supplies.

varied instalment amount has the meaning given by subsection 162-140(1) and paragraph 162-140(5)(a).

voucher has the meaning given by subsection 100-25(1).

wine has the meaning given by Subdivision 31-A of the *Wine Tax Act.

wine tax has the meaning given by section 33-1 of the *Wine Tax Act.

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

wine tax law has the meaning given in section 33-1 of the *Wine Tax Act.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Section 195-1

withholding payment covered by a particular provision in Schedule 1 to the *Taxation Administration Act 1953* has the meaning given by subsection 995-1(1) of the *ITAA 1997.

withholding payment has the meaning given by subsection 995-1(1) of the *ITAA 1997.

you: if a provision of this Act uses the expression ***you***, it applies to entities generally, unless its application is expressly limited.

Note: The expression ***you*** is not used in provisions that apply only to entities that are not individuals.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Schedule 1—Food that is not GST-free

Note 1: See section 38-3.

Note 2: The second column of the table is not operative (see section 182-15).

1 Food that is not GST-free

*Food specified in the third column of the table is not GST-free.

Food that is not GST-free		
Item	Category	Food
1	Prepared food	quiches
2		sandwiches (using any type of bread or roll)
3		pizzas, pizza subs, pizza pockets and similar *food
4		*food marketed as a prepared meal, but not including soup
5		platters etc. of cheese, cold cuts, fruit or vegetables and other arrangements of *food
6		hamburgers, chicken burgers and similar *food
7		hot dogs
8	Confectionery	confectionery, *food marketed as confectionery, food marketed as ingredients for confectionery or food consisting principally of confectionery
9		popcorn
10		confectionery novelties
11		*food known as muesli bars or health food bars, and similar foodstuffs
12		crystallised fruit, glace fruit and drained fruit
13		crystallised ginger and preserved ginger
14		edible cake decorations
15	Savoury snacks	potato crisps, sticks or straws, corn crisps or chips, bacon or pork crackling or prawn chips

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Schedule 1 Food that is not GST-free

Food that is not GST-free		
Item	Category	Food
16		seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way
17		caviar and similar fish roe
18		*food similar to that covered by item 15 or 16, whether or not it consists wholly or partly of any vegetable, herb, fruit, meat, seafood or dairy product or extract and whether or not it is artificially flavoured
19		*food consisting principally of food covered by items 15 to 18
20	Bakery products	cakes, slices, cheesecakes, pancakes, waffles, crepes, muffins and puddings
21		pavlova and meringues
22		pies (meat, vegetable or fruit), pasties and sausage rolls
23		tarts and pastries
24		doughnuts and croissants
25		pastizzi, calzoni and brioche
26		scones and scrolls
27		bread (including buns) with a sweet filling or coating
28	Ice-cream food	ice-cream, ice-cream cakes, ice-creams and ice-cream substitutes
29		frozen confectionery, frozen yoghurt and frozen fruit products (but not frozen whole fruit)
30		flavoured iceblocks (whether or not marketed in a frozen state)
31		any *food similar to food listed in items 28 to 30
32	Biscuit goods	*food that is, or consists principally of, biscuits, cookies, crackers, pretzels, cones or wafers

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

2 Prepared food, bakery products and biscuit goods

For the purpose of determining whether particular *food is covered by any of the items in the table relating to the category of prepared food, bakery products or biscuit goods, it does not matter whether it is supplied hot or cold, or requires cooking, heating, thawing or chilling prior to consumption.

3 Prepared meals

Item 4 in the table only applies to *food that requires refrigeration or freezing for its storage.

4 Candied peel

None of the items in the table relating to the category of confectionery include candied peel.

5 Goods that are not biscuit goods

None of the items in the table relating to the category of biscuit goods include:

- (a) breakfast *food consisting principally of compressed, rolled or flattened cereal; or
- (b) rusks for infants or invalids, or goods consisting principally of those rusks.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Schedule 2—Beverages that are GST-free

Note 1: See section 38-3.

Note 2: The second column of the table is not operative (see section 182-15).

1 Beverages that are GST-free

*Beverages specified in the third column of the table are GST-free.

Beverages that are GST-free		
Item	Category	Beverages
1	Milk products	any of the following products: (a) milk, skim milk or buttermilk (whether liquid, powdered, concentrated or condensed); (b) casein; (c) whey, whey powder or whey paste
2		*beverages consisting of products referred to in item 1 (or a combination of those products), to the extent of at least 95%, but not including flavoured beverages
3		lactose
4	Soy milk and rice milk	*beverages consisting principally of soy milk or rice milk, but not including flavoured beverages
5	Tea, coffee etc.	tea (including herbal tea, fruit tea, ginseng tea and other similar *beverage preparations), coffee and coffee essence, chicory and chicory essence, and malt
6		malt extract, if it is marketed principally for drinking purposes
7		preparations for drinking purposes that are marketed principally as tea preparations, coffee preparations, or preparations for malted *beverages
8		preparations marketed principally as substitutes for preparations covered by item 6 or 7

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Beverages that are GST-free		
Item	Category	Beverages
9		dry preparations marketed for the purpose of flavouring milk
10	Fruit and vegetable juices	concentrates for making non-alcoholic *beverages, if the concentrates consist of at least 90% by volume of juices of fruits
11		non-alcoholic carbonated *beverages, if they consist wholly of juices of fruits or vegetables
12		non-alcoholic non-carbonated *beverages, if they consist of at least 90% by volume of juices of fruits or vegetables
13	Beverages for infants or invalids	*beverages, and ingredients for beverages, of a kind marketed principally as *food for infants or invalids
14	Water	natural water, non-carbonated and without any other additives

2 Tea, coffee etc.

None of the items in the table relating to the category of tea, coffee etc. include any *beverage that is marketed in a ready-to-drink form.

3 Fruit and vegetable juices

For the purposes of items 11 and 12 in the table, herbage is treated as vegetables.

*To find definitions of asterisked terms, see the Dictionary, starting at section 195-1.

Schedule 3—Medical aids and appliances

Note 1: GST-free supplies of medical aids and appliances are dealt with in section 38-45.

Note 2: The second column of the table is not operative (see section 182-15).

Medical aids and appliances		
Item	Category	Medical aids or appliances
1	Cardiovascular	heart monitors
2		pacemakers
3		surgical stockings
4	Communication aids for people with disabilities	communication boards and voice output devices
5		communication cards
6		page turners
7		eye pointing frames
8		software programs specifically designed for people with disabilities
9		printers and scanners specifically designed for software and hardware used by people with disabilities
10		switches and switch interfaces
11		mouth/head sticks/pointers
12		alternative keyboards
13		electrolarynx replacements
14		speech amplification/clarification aids
15	Continence	urine/faecal drainage/collection devices
16		waterproof covers or mattress protectors
17		absorbent pads for beds and chairs
18		disposable/reusable continence pads, pants and nappies required for continence use (excluding nappies for babies, sanitary pads or tampons)
19		enuresis alarms

Medical aids and appliances		
Item	Category	Medical aids or appliances
20		incontinence appliances
21		hospital/medical/continence deodorising products
22		waterproof protection for beds and chairs
23		sterile plastic bags
24		electric bag emptiers
25		enemas, suppositories and applicators
26		urinals and bedpans
27		penile clamps
28	Daily living for people with disabilities	customised eating equipment for people with disabilities
29		customised toothbrushes for people with disabilities
30		dentures and artificial teeth
31		environmental control units designed for the disability of a particular person
32		computer modifications required for people with disabilities
33		“medical alert” devices
34	Diabetes	finger prickers
35		alcohol skin wipes
36		test strips
37		needles and syringes
38		glucose monitors
39	Dialysis	home dialysis machines
40	Enteral nutrition	enteral nutrition and associated delivery equipment
41	Footwear for people with disabilities	surgical shoes, boots, braces and irons
42		orthotics
43	Hearing/speech	hearing aids

Schedule 3 Medical aids and appliances

Medical aids and appliances		
Item	Category	Medical aids or appliances
44		visual display units specifically designed for deaf people, or for people with a speech impairment, to communicate with others
45		telephone communication devices specifically designed to allow deaf people to send and receive messages by telephone
46		batteries specifically designed specifically for use with hearing aids
47		visual/tactile alerting devices
48		interactive and broadcast videotext systems
49		closed caption decoding devices
50		external processors for cochlear implants
51	Home modifications for people with disabilities	bidet/bidet toilet attachments
52		special door fittings relating to the disability of a particular person
53	Mobility of people with disabilities—motor vehicles	special purpose car seats
54		car seat harness specifically designed for people with disabilities
55		wheelchair and occupant restraint
56		wheelchair ramp
57		electric/hydraulic wheelchair lifting device
58		motor vehicle modifications
59	Mobility of people with disabilities—physical: bedding for people with disabilities	manually operated adjustable beds
60		electronically operated adjustable beds
61		hospital-type beds
62		customised bed rails for people with disabilities
63		bed cradles

Medical aids and appliances		
Item	Category	Medical aids or appliances
64		bed restraints
65		bed poles and sticks
66		pressure management mattresses and overlays
67		backrests, leg rests and footboards for bed use
68	Mobility of people with disabilities—physical: orthoses	spinal orthoses
69		lower limb orthoses
70		upper limb orthoses
71		pressure management garments and lymphoedema pumps
72		callipers
73		corsets (surgical)
74		handsplints and cervical collars
75		mandibular advancement splints
76	Mobility of people with disabilities—physical: positioning aids	alternative positional seating corner chairs
77		alternative positional seating abduction cushions or long leg wedges
78		alternative positional seating modifications
79		standing frames
80		standing frames or tilt table modifications
81		side lying boards
82		night-time positioning equipment modifications
83	Mobility of people with disabilities—physical: prostheses	artificial limbs and associated supplements and aids
84		mammary
85	Mobility of people with disabilities—physical: seating aids	postural support seating trays

Schedule 3 Medical aids and appliances

Medical aids and appliances		
Item	Category	Medical aids or appliances
86		electrically operated therapeutic lounge/recliner chairs specifically designed for people with disabilities
87		cushions specifically designed for people with disabilities
88	Mobility of people with disabilities—physical: transfer aids	manual, electric, ceiling track or pool hoists specifically designed for people with disabilities
89		hoist slings
90		goosenecks
91		transfer boards
92		transfer sheets, mats or belts
93		stairlifts
94		portable stair climbers
95		monkey rings for people with disabilities
96	Mobility of people with disabilities—physical: walking aids	crutches
97		walking sticks—specialised
98		walking frames—standard adult
99		walking frames—standard child
100		walking frames—specialised
101		walking frame modifications
102		specialised ambulatory orthoses
103		specialised ambulatory orthosis modifications
104		quadrupod and tripod walking aids
105	Mobility of people with disabilities—physical: wheelchairs and accessories	wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage of people with disabilities

Medical aids and appliances		
Item	Category	Medical aids or appliances
106		accessories associated with wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage of people with disabilities
107		battery chargers for wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage of people with disabilities
108		stair-aid apparatuses designed for carrying people with disabilities in wheelchairs up or down stairs
109	Pain relief delivery systems	syringe drivers
110		patient control analgesia
111	Personal hygiene for people with disabilities	bathboards or toilet seats for people with disabilities
112		bath supports
113		shower chairs or stools
114		shower supports
115		shower trolleys
116		mobile shower chairs
117		commodes
118		commode cushions
119		commode pans
120		toilet frames
121		toilet supports
122		self-help poles
123	Respiratory appliances	ventilators
124		continuous positive airway pressure (CPAP) appliances
125		respiratory appliance mask assemblies—complete
126		respiratory appliance mask assemblies—components
127		respiratory appliance accessories

Schedule 3 Medical aids and appliances

Medical aids and appliances		
Item	Category	Medical aids or appliances
128		sleep apnoea machines
129	Respiratory appliances—other products for those with breathing difficulties:	peak flow meters
130		nebulisers
131		spacers
132		vaporisers
133		respirators
134		air pumps
135		bottled oxygen and associated hardware
136		oxygen concentrators
137		breathing monitors
138		ventilators
139	Safety helmets specifically designed for people with disabilities	safety helmets specifically designed for people with disabilities
140	Skin	jobst suits
141		transcutaneous nerve stimulator machines
142	Stoma	stoma products including all bags and related equipment for patients with colostomies and ileostomies
143	Vision	tactile or Braille books, magazines or newspapers
144		electronic reading aids
145		talking book machines (and parts) specifically designed for people with a vision impairment
146		enlarged text computer monitors for people with a visual impairment
147		Braille note takers
148		Braille printers and paper
149		Braille translators (hardware and software)
150		money identification equipment

Medical aids and appliances		
Item	Category	Medical aids or appliances
151		auditory/tactile alerting devices
152		sonar canes
153		reading magnification devices (excluding magnifying glasses)
154		artificial eyes
155		lenses for prescription spectacles
156		prescription contact lenses
157		ultrasonic sensing devices specifically designed for use by people with a vision impairment
158		viewscan apparatus specifically designed for use by people with a vision impairment

Endnotes

Endnote 1—About the endnotes

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment

Endnote 1—About the endnotes

can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

Endnotes

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Goods and Services Tax) Act 1999	55, 1999	8 July 1999	1 July 2000	
Appropriation (Supplementary Measures) Act (No. 1) 1999	154, 1999	11 Nov 1999	11 Nov 1999	—
A New Tax System (Indirect Tax and Consequential Amendments) Act 1999	176, 1999	22 Dec 1999	Sch 1 (items 1–168) and Sch 7 (items 9–16): 1 July 2000 (s 2(2), (5), (14)(b))	—
A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999	177, 1999	22 Dec 1999	Sch 1 (items 1–162): 1 July 2000 (s 2(2))	—
as amended by Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Sch 7 (item 9): 22 Dec 1999 (s 2(5))	—
A New Tax System (Pay As You Go) Act 1999	178, 1999	22 Dec 1999	Sch 1 (items 50–69): 22 Dec 1999 (s 2(1))	—
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Sch 2 (items 5–8): 22 Dec 1999 (s 2(1)) Sch 12 (items 1, 2) and Sch 15 (items 1–6): 1 July 2000 (s 2(12))	—
A New Tax System (Fringe Benefits) Act 2000	52, 2000	30 May 2000	30 May 2000	—

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

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Indirect Tax Legislation Amendment Act 2000	92, 2000	30 June 2000	Sch 1 (items 1–9), Sch 2, Sch 3, Sch 4 (items 1–9), Sch 5, Sch 6 (items 1–6), Sch 7 (items 4–25), Sch 8 (items 1–5), Sch 9 (items 1–11) and Sch 11 (items 3–13): 1 July 2000 (s 2(1))	—
Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Sch 1 (items 1–16, 18), Sch 2 (items 1–12, 25), Sch 3, Sch 4, Sch 5 (items 1–3, 18(1)), and Sch 6 (items 1–40, 49(1), (2)): 21 Dec 2000 (s 2(1)) Sch 7 (items 1–7): 1 July 2000 (s 2(3))	Sch 1 (item 18), Sch 2 (item 25), Sch 3 (item 34), Sch 4 (item 20), Sch 5 (item 18(1)) and Sch 6 (item 49(1), (2))
Corporations (Repeals, Consequentials and Transitionals) Act 2001	55, 2001	28 June 2001	s 4–14 and Sch 3 (items 31–34): 15 July 2001 (s 2(1), (3))	s 4–14
Taxation Laws Amendment Act (No. 3) 2001	73, 2001	30 June 2001	Schedule 1 (items 69–78): 23 May 2001 Schedule 2 (items 48–52): 1 Jan 2001 Schedule 3 (items 34–36): 1 Apr 2001 Remainder: Royal Assent	Sch. 1 (items 22, 62(1), 66, 68)
New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001	77, 2001	30 June 2001	Sch 2 (items 10–14, 488(1)): 30 June 2001 (s 2(1))	Sch 2 (item 488(1))

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Taxation Laws Amendment Act (No. 5) 2002	119, 2002	2 Dec 2002	Sch 3 (item 97): 30 June 2001 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 5) 2001	168, 2001	1 Oct 2001	Schedule 2: 1 July 2000 Remainder: Royal Assent	Sch. 1 (item 6)
Taxation Laws Amendment Act (No. 6) 2001	169, 2001	1 Oct 2001	s 4 and Sch 5 (items 9A–14): 1 Oct 2001 (s 2(1), (4A))	s 4 and Sch 5 (item 14)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 57): 1 Oct 2001 (s 2(1) item 57)	—
Customs Legislation Amendment Act (No. 1) 2002	82, 2002	10 Oct 2002	Sch 3 (item 8): 19 July 2005 (s 2(1) item 5)	—
Taxation Laws Amendment Act (No. 3) 2002	97, 2002	10 Nov 2002	Schedule 1 (items 1–6, 9–11, 14–16, 19): Royal Assent	Sch. 1 (items 6, 19)
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	Schedule 11 (items 1–41, 43): Royal Assent	Sch. 11 (items 17, 43)
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (item 2): 1 July 2000 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 2) 2004	20, 2004	23 Mar 2004	Schedule 6: 1 July 2000 Remainder: Royal Assent	Sch. 1 (item 6)
Tax Laws Amendment (2004 Measures No. 2) Act 2004	83, 2004	25 June 2004	Schedule 7: Royal Assent	Sch. 7 (item 14)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2004 Measures No. 1) Act 2004	95, 2004	29 June 2004	Schedule 10 (items 4–17, 42, 44(1), (2)): 1 July 2005	Sch. 10 (items 42, 44(1), (2))
Taxation Laws Amendment Act (No. 1) 2004	101, 2004	30 June 2004	Schedule 6: Royal Assent	Sch. 6 (item 11)
Tax Laws Amendment (Small Business Measures) Act 2004	134, 2004	13 Dec 2004	Schedule 3 (items 1–4): 13 Dec 2004 (s 2(1) item 4) Remainder: Royal Assent	Sch. 1 (item 16), Sch. 2 (item 23), and Sch. 3 (item 10)
Tax Laws Amendment (Retirement Villages) Act 2004	143, 2004	14 Dec 2004	14 Dec 2004	Sch 1 (items 13–18)
as amended by				
Fuel Tax (Consequential and Transitional Provisions) Act 2006	73, 2006	26 June 2006	Sch 5 (items 168, 169): 1 July 2006	—
Tax Laws Amendment (Long-term Non-reviewable Contracts) Act 2005	10, 2005	22 Feb 2005	Schedule 1 (items 3–5): 1 July 2005	—
Tax Laws Amendment (2004 Measures No. 6) Act 2005	23, 2005	21 Mar 2005	Schedule 9: Royal Assent	Sch. 9 (item 3)
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Schedule 10 (items 1–14): Royal Assent	Sch. 10 (items 2, 9, 12)
Tax Laws Amendment (2005 Measures No. 1) Act 2005	77, 2005	29 June 2005	29 June 2005	Sch. 3 (items 17, 18)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2005 Measures No. 2) Act 2005	78, 2005	29 June 2005	29 June 2005	Sch. 6 (items 21, 28)
Tax Laws Amendment (2006 Measures No. 1) Act 2006	32, 2006	6 Apr 2006	6 Apr 2006	Sch. 4 (items 20, 21)
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Schedule 7 (items 2–15, 220–226): Royal Assent	Sch. 7 (item 4)
Fuel Tax (Consequential and Transitional Provisions) Act 2006	73, 2006	26 June 2006	Schedule 5 (items 2, 3, 65–137): 1 July 2006 (<i>see s. 2(1)</i>)	—
Tax Laws Amendment (2006 Measures No. 3) Act 2006	80, 2006	30 June 2006	Schedule 10 (items 3–5): 1 July 2005 Schedules 12 and 15: Royal Assent	Sch. 10 (item 5), Sch. 12 (items 2, 16) and Sch. 15 (item 10)
Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006	101, 2006	14 Sept 2006	Schedule 2 (items 13, 1017, 1019) and Schedule 6 (items 1, 6–11): Royal Assent	Sch. 6 (items 1, 6–11)
Tax Laws Amendment (2006 Measures No. 5) Act 2006	110, 2006	23 Oct 2006	Schedule 2: Royal Assent	Sch. 2 (item 4)
Tax Laws Amendment (2006 Measures No. 6) Act 2007	4, 2007	19 Feb 2007	Schedule 2 (item 25): Royal Assent	—
Private H Insurance (Transitional Provisions and Consequential Amendments) Act 2007	32, 2007	30 Mar 2007	Schedule 2 (item 2A): Royal Assent Schedule 2 (item 3): 1 Apr 2007 (<i>see s. 2(1)</i>)	—
Tax Laws Amendment (2007 Measures No. 1) Act 2007	56, 2007	12 Apr 2007	12 Apr 2007	Sch. 3 (item 39)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2007 Measures No. 2) Act 2007	78, 2007	21 June 2007	Schedule 2 (items 5, 18): Royal Assent	Sch. 2 (item 18)
Tax Laws Amendment (Small Business) Act 2007	80, 2007	21 June 2007	21 June 2007	Sch. 2 (items 67(1), 68–70)
Tax Laws Amendment (Simplified GST Accounting) Act 2007	112, 2007	28 June 2007	28 June 2007	Sch. 1 (item 18)
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Schedule 1 (items 6, 7, 222, 225, 226): Royal Assent Schedule 7 (items 2–6): 1 July 2006	Sch. 1 (items 222, 225, 226)
Tax Laws Amendment (2008 Measures No. 4) Act 2008	97, 2008	3 Oct 2008	Schedule 3 (item 1): Royal Assent	—
Tax Laws Amendment (2008 Measures No. 5) Act 2008	145, 2008	9 Dec 2008	Schedule 1 (items 1–13): Royal Assent	Sch. 1 (item 13)
Tax Laws Amendment (2008 Measures No. 6) Act 2009	14, 2009	26 Mar 2009	Schedule 4 (item 1): Royal Assent	—
Customs Legislation Amendment (Name Change) Act 2009	33, 2009	22 May 2009	Schedule 2 (item 3): 23 May 2009	—
Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009	114, 2009	16 Nov 2009	Sch 1 (item 1) and Sch 2: 1 Mar 2010 (s 2(1) items 2, 4)	Sch 2

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2009 Measures No. 5) Act 2009	118, 2009	4 Dec 2009	Schedule 1 (items 1–10): 1 July 2000 Schedule 1 (items 12–45, 50–52, 55): Royal Assent	Sch. 1 (items 50–52, 55)
Tax Laws Amendment (2009 Budget Measures No. 2) Act 2009	133, 2009	14 Dec 2009	Schedule 1 (items 6, 7, 86, 87): 14 Dec 2009	Sch. 1 (items 86, 87)
Tax Laws Amendment (2009 Measures No. 6) Act 2010	19, 2010	24 Mar 2010	Schedule 1 (items 14, 15): Royal Assent	—
Tax Laws Amendment (2009 GST Administration Measures) Act 2010	20, 2010	24 Mar 2010	Schedule 1 (items 1–13, 19), Schedule 3 (items 1–29, 31), Schedule 4, Schedule 5 (items 1–3) and Schedule 6: Royal Assent Schedule 2 (items 1–11, 23(1)): 1 July 2010	Sch. 1 (item 19), Sch. 2 (item 23(1)), Sch. 3 (item 31), Sch. 4 (item 2), Sch. 5 (item 3) and Sch. 6 (item 4)
Tax Laws Amendment (2010 GST Administration Measures No. 1) Act 2010	21, 2010	24 Mar 2010	Sch 1 (items 1, 2, 4–9, 12–23, 29) and Sch 2 (items 1, 3): 24 Mar 2010 (s 2(1) items 2, 4, 6) Sch 1 (items 3, 10, 11) and Sch 2 (item 2): 24 Mar 2010 (s 2(1) items 3, 5, 8)	Sch 1 (item 29) and Sch 2 (item 3)
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	Schedule 6 (items 15, 117): Royal Assent	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010	74, 2010	28 June 2010	Schedule 1 (items 1–40, 43–55, 63) and Schedule 3: Royal Assent Schedule 2 (items 1–5): 1 July 2010	Sch. 1 (items 43–45, 63) and Sch. 3 (item 5)
Tax Laws Amendment (2010 GST Administration Measures No. 3) Act 2010	91, 2010	29 June 2010	29 June 2010	Sch. 1 (items 15, 16), Sch. 2 (item 2) and Sch. 3 (item 12)
Tax Laws Amendment (2010 Measures No. 4) Act 2010	136, 2010	7 Dec 2010	Schedule 1: Royal Assent	Sch. 1 (item 3)
Statute Law Revision Act 2011	5, 2011	22 Mar 2011	Schedule 6 (item 121): 19 Apr 2011	—
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Schedule 4 (items 1–10, 16) and Schedule 5 (items 1–3): Royal Assent	Sch. 4 (item 16)
Tax Laws Amendment (2011 Measures No. 3) Act 2011	51, 2011	27 June 2011	Schedule 1: 1 July 2011	Sch. 1 (item 4)
Tax Laws Amendment (2010 Measures No. 5) Act 2011	61, 2011	29 June 2011	Schedule 5: 30 June 2011	Sch. 5 (item 4)
Clean Energy (Consequential Amendments) Act 2011	132, 2011	18 Nov 2011	Schedule 2 (items 1, 2): 10 May 2012 (<i>see Gazette</i> 2012, No. GN18)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Schedule 3: 1 July 2012 Schedule 4 and Schedule 6 (items 68–73, 184); Royal Assent Schedule 6 (items 97–105): 22 Mar 2012	Sch. 3 (items 3, 6, 11), Sch. 4 (items 11–13) and Sch. 6 (item 105)
Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012	14, 2012	29 Mar 2012	Sch 3 (item 2): 1 July 2012 (s 2(1) item 5)	—
Indirect Tax Laws Amendment (Assessment) Act 2012	39, 2012	15 Apr 2012	Sch 1 (items 3–5, 31–129, 224–226, 239–241), Sch 2 (items 1, 2) and Sch 3 (items 1–7): 1 July 2012 (s 2(1) items 2, 7) Sch 1 (items 242–245, 264): 1 Jan 2017 (s 2(1) item 3) Sch 4 (items 1–13): 15 Apr 2012 (s 2(1) item 8)	Sch 1 (items 239–241, 264)
Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012	75, 2012	27 June 2012	Sch 1 and 2: 27 June 2012 (s 2(1) item 2)	Sch 1 (item 9) and Sch 2 (item 14)
Customs Tariff Amendment (Schedule 4) Act 2012	138, 2012	25 Sept 2012	Sch 2 (items 1–3, 6): 1 Mar 2013 (s 2(1) item 2)	Sch 2 (item 6)
Tax Laws Amendment (2012 Measures No. 4) Act 2012	142, 2012	28 Sept 2012	Sch 2: 28 Sept 2012 (s 2(1) item 2)	Sch 2 (item 4)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Sch 2 (items 25, 69–130); 3 Dec 2012 (s 2(1) item 3)	Sch 2 (items 124, 125)
Aged Care (Living Longer Living Better) Act 2013	76, 2013	28 June 2013	Sch 4 (items 1–5): 1 Aug 2013 (s 2(1) item 5) Sch 4 (items 6, 7): 1 July 2014 (s 2(1) item 6)	—
Tax Laws Amendment (2012 Measures No. 6) Act 2013	84, 2013	28 June 2013	Sch 8 (items 17–19): 28 June 2013 (s 2(1) item 4)	Sch 8 (item 19)
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	Sch 3: 28 June 2013 (s 2(1) item 6)	Sch 3 (item 8)
Charities (Consequential Amendments and Transitional Provisions) Act 2013	96, 2013	28 June 2013	Sch 1 (item 5): 1 Jan 2014 (s 2(1) item 2)	—
Tax Laws Amendment (2013 Measures No. 2) Act 2013	124, 2013	29 June 2013	Sch 9: 29 June 2013 (s 2(1) item 10)	Sch 9 (item 4)
Tax Laws Amendment (2014 Measures No. 1) Act 2014	34, 2014	30 May 2014	Sch 2 (items 1–12, 16): 30 May 2014 (s 2(1) item 3)	Sch 2 (item 16)
Clean Energy Legislation (Carbon Tax Repeal) Act 2014	83, 2014	17 July 2014	Sch 1 (items 7–9): 1 July 2014 (s 2(1) item 2) Sch 1 (item 330): 1 July 2014 (s 2(1) item 3)	Sch 1 (item 330)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Minerals Resource Rent Tax Repeal and Other Measures Act 2014	96, 2014	5 Sept 2014	Sch 1 (items 7, 8, 122–124): 30 Sept 2014 (s 2(1) item 2 and F2014L01256)	Sch 1 (items 122–124)
Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014	110, 2014	16 Oct 2014	Sch 5 (items 1–6, 92, 93): 16 Oct 2014 (s 2(1) items 4, 7)	Sch 5 (item 93)
Treasury Legislation Amendment (Repeal Day) Act 2015	2, 2015	25 Feb 2015	Sch 2 (items 21, 73): 1 July 2015 (s 2(1) item 4) Sch 4 (items 24–31, 79): 25 Feb 2015 (s 2(1) item 6)	Sch 2 (item 73) Sch 4 (item 79)
as amended by				
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 6 (item 64): 25 Feb 2015 (s 2(1) item 18)	—
Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015	21, 2015	19 Mar 2015	Sch 7 (items 1–6): 20 Mar 2015 (s 2(1) item 15)	Sch 7 (items 3, 6)
Public Governance and Resources Legislation Amendment Act (No. 1) 2015	36, 2015	13 Apr 2015	Sch 5 (items 2, 3, 74–77) and Sch 7: 14 Apr 2015 (s 2)	Sch 5 (items 74–77) and Sch 7
as amended by				
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 486): 5 Mar 2016 (s 2(1) item 2)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs and Other Legislation Amendment (Australian Border Force) Act 2015	41, 2015	20 May 2015	Sch 6 (items 1, 2) and Sch 9: 1 July 2015 (s 2(1) item 2)	Sch 6 (item 2) and Sch 9
as amended by				
Australian Border Force Amendment (Protected Information) Act 2017	115, 2017	30 Oct 2017	Sch 1 (item 26): 1 July 2015 (s 2(1) item 2)	—
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 6 (items 1, 2): 25 June 2015 (s 2(1) item 9)	—
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (items 20–23): 5 Mar 2015 (s 2(1) item 2)	—
Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016	52, 2016	5 May 2016	Sch 1 (items 1–8, 10–36, 38, 39) and Sch 2 (items 1–17, 18–27): 1 July 2016 (s 2(1) item 1)	Sch 1 (items 38, 39) and Sch 2 (items 25–27)
Tax and Superannuation Laws Amendment (2016 Measures No. 2) Act 2017	15, 2017	28 Feb 2017	Sch 4 (items 9–18): 1 Apr 2017 (s 2(1) item 8)	—
Family Assistance Legislation Amendment (Jobs for Families Child Care Package) Act 2017	22, 2017	4 Apr 2017	Sch 2 (items 1, 2): 2 July 2018 (s 2(1) item 2) Sch 3 (items 7, 8) and Sch 4: 5 Apr 2017 (s 2(1) items 3–5)	Sch 4

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Therapeutic Goods Amendment (2016 Measures No. 1) Act 2017	47, 2017	19 June 2017	Sch 3 (item 1): 20 June 2017 (s 2(1) item 3)	—
Treasury Laws Amendment (GST Integrity) Act 2017	76, 2017	26 June 2017	27 June 2017 (s 2(1) item 1)	Sch 1 (item 12)
Treasury Laws Amendment (GST Low Value Goods) Act 2017	77, 2017	26 June 2017	Sch 1 (items 1–60, 65, 66): 1 July 2017 (s 2(1) item 1)	Sch 1 (items 65, 66)
Treasury Laws Amendment (2017 Measures No. 6) Act 2017	118, 2017	30 Oct 2017	Sch 1: 1 July 2017 (s 2(1) item 2)	Sch 1 (items 3, 30)
Treasury Laws Amendment (2018 Measures No. 1) Act 2018	23, 2018	29 Mar 2018	Sch 5 (items 5, 6, 26–28): 1 Apr 2018 (s 2(1) item 12)	Sch 5 (items 26–28)
Treasury Laws Amendment (2018 Measures No. 4) Act 2019	8, 2019	1 Mar 2019	Sch 8 (item 20): 1 Apr 2019 (s 2(1) item 11)	—
Treasury Laws Amendment (Timor Sea Maritime Boundaries Treaty) Act 2019	59, 2019	7 Aug 2019	Sch 2 (items 1, 2): 30 Aug 2019 (s 2(1) item 2)	—
Treasury Laws Amendment (Making Sure Multinationals Pay Their Fair Share of Tax in Australia and Other Measures) Act 2019	65, 2019	13 Sept 2019	Sch 2: 1 Oct 2019 (s 2(1) item 2)	Sch 2 (item 4)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Aged Care Legislation Amendment (New Commissioner Functions) Act 2019	116, 2019	11 Dec 2019	Sch 1 (item 72) and Sch 4: 1 Jan 2020 (s 2(1) item 2)	Sch 4
Treasury Laws Amendment (Combating Illegal Phoenixing) Act 2020	6, 2020	17 Feb 2020	Sch 3 (items 1, 22): 1 Apr 2020 (s 2(1) item 3)	Sch 3 (item 22)
Statute Update (Regulations References) Act 2020	18, 2020	6 Mar 2020	Sch 1 (item 18): 6 Sept 2020 (s 2(1) item 1)	—
Treasury Laws Amendment (2019 Measures No. 3) Act 2020	64, 2020	22 June 2020	Sch 3 (items 146–154, 325, 326): 1 Oct 2020 (s 2(1) item 6)	Sch 3 (items 325, 326)
Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020	69, 2020	22 June 2020	Sch 1 (items 90–98, 1465–1467): <u>awaiting commencement (s 2(1) items 2, 5)</u>	<u>Sch 1 (items 1465–1467)</u> and Sch 1 (item 1468)
as amended by				
Treasury Laws Amendment (2021 Measures No. 5) Act 2021	127, 2021	7 Dec 2021	Sch 3 (item 105): 22 June 2020 (s 2(1) item 8)	—
Treasury Laws Amendment (2022 Measures No. 1) Act 2022	35, 2022	9 Aug 2022	Sch 4 (items 6, 7): 21 June 2022 (s 2(1) item 5) Sch 4 (item 15): 10 Aug 2022 (s 2(1) item 6)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (A Tax Plan for the COVID-19 Economic Recovery) Act 2020	92, 2020	14 Oct 2020	Sch 3 (items 1, 2, 40): 1 Jan 2021 (s 2(1) item 7)	Sch 3 (item 40)
Aged Care Legislation Amendment (Improved Home Care Payment Administration No. 2) Act 2021	2, 2021	16 Feb 2021	Sch 1 (items 14, 15): 1 Sept 2021 (s 2(1) item 2)	Sch 1 (item 15)
Online Safety (Transitional Provisions and Consequential Amendments) Act 2021	77, 2021	23 July 2021	Sch 2 (item 1): 23 Jan 2022 (s 2(1) item 3)	—
Treasury Laws Amendment (2021 Measures No. 5) Act 2021	127, 2021	7 Dec 2021	Sch 3 (items 44, 45): 1 Jan 2022 (s 2(1) item 5)	—
Treasury Laws Amendment (2022 Measures No. 4) Act 2023	29, 2023	23 June 2023	Sch 2 (items 1–3, 15): 1 July 2023 (s 2(1) item 2)	Sch 2 (item 15)
Treasury Laws Amendment (Modernising Business Communications and Other Measures) Act 2023	69, 2023	14 Sept 2023	Sch 4 (items 105–110, 114–116): 1 Oct 2023 (s 2(1) item 6)	Sch 4 (item 116)
Treasury Laws Amendment (2023 Law Improvement Package No. 1) Act 2023	76, 2023	20 Sept 2023	Sch 6 (items 9, 41, 42): 1 Oct 2023 (s 2(1) item 23)	Sch 6 (item 9)

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Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Chapter 1	
Part 1-1	
Division 1	
s. 1-2	am. No. 154, 1999
s. 1-4	ad. No. 176, 1999
Part 1-2	
Division 2	
s. 2-1	am. No. 10, 2005
s. 2-30	am. No. 73, 2006; No. 74, 2010; No. 39, 2012
Division 3	
s. 3-5	am No 176, 1999; No 2, 2015
Chapter 2	
Part 2-1	
Division 7	
s. 7-15	am. No. 39, 2012
Part 2-2	
Division 9	
Subdivision 9-A	
s. 9-5	am No 2, 2015
s. 9-10	am No 176, 1999; No 92, 2000; No 118, 2017
s. 9-15	am. Nos. 176 and 177, 1999; No. 92, 2000; No. 75, 2012
s. 9-17	ad. No. 75, 2012
s. 9-20	am. Nos. 177 and 178, 1999; No. 92, 2000; Nos. 80 and 101 2006; Nos. 12 and 169, 2012
s. 9-25	am No 176, 1999; No 77, 2005; No 2, 2015; No 52, 2016; No 77, 2017
s. 9-26	ad No 52, 2016
s. 9-27	ad No 52, 2016
s. 9-30	am. No. 177, 1999; No. 92, 2000; No 169, 2012

Endnote 4—Amendment history

Provision affected	How affected
s 9-39	am No 176, 1999; No 177, 1999; No 178, 1999; No 92, 2000; No 97, 2002; No 67, 2003; No 74, 2010; No 2, 2015; No 52, 2016; No 77, 2017
Subdivision 9-B	
s 9-69	am No 92, 2000; No 118, 2009; No 2, 2015; No 76, 2017; No 77, 2017
Subdivision 9-C	
s 9-75	am No 176, 1999; No 52, 2000; No 52, 2016; No 77, 2017
s. 9-80	am. No. 92, 2000
s 9-85	ad No 176, 1999 am No 118, 2017
s. 9-90	ad. No. 92, 2000
s 9-99	am No 176, 1999; No 92, 2000; No 67, 2003; No 74, 2010; No 34, 2014; No 2, 2015; No 76, 2017; No 77, 2017
Division 11	
s 11-10	am No 176, 1999; No 118, 2017
s 11-15	am No 176, 1999; No 92, 2000; No 156, 2000; No 12, 2012; No 2, 2015
s. 11-25	am. No. 74, 2010
s. 11-30	am. Nos. 176 and 177, 1999
s 11-99	am No 176, 1999; No 92, 2000; No 156, 2000; No 67, 2003; No 134, 2004; No 118, 2009; No 20, 2010; No 77, 2017
Part 2-3	
Division 13	
s 13-1	am No 2, 2015; No 52, 2016
s 13-5	am No 176, 1999; No 2, 2015
s 13-20	am No 176, 1999; No 156, 2000; No 91, 2010; No 41, 2011; No 2, 2015; No 52, 2016
s. 13-99	am. No. 176, 1999; No. 156, 2000; No. 118, 2009; No. 74, 2010
Division 15	
s 15-10	am No 176, 1999; No 92, 2000; No 156, 2000; No 2, 2015
s. 15-20	am. No. 74, 2010
s. 15-25	am. Nos. 176 and 177, 1999

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Endnote 4—Amendment history

Provision affected	How affected
s. 15-99	am. No. 176, 1999; Nos. 92 and 156, 2000; No. 134, 2004; No. 118, 2009
Part 2-4	
Division 17	
s. 17-1	rs. No. 39, 2012
s. 17-5	am. No. 39, 2012; No 34, 2014
s. 17-15	ad No 92, 2000 rep No 21, 2015
s. 17-20	ad. No. 73, 2001 am. No. 39, 2012
s. 17-99	am. Nos. 176 and 177, 1999; Nos. 92 and 156, 2000; No. 73, 2001; No. 67, 2003; No. 134, 2004; No. 78, 2005; No. 112, 2007; No. 118, 2009; Nos. 20 and 21, 2010
Division 19	
s. 19-5	am. No. 176, 1999
Subdivision 19-A	
s. 19-10	am. No. 176, 1999
Subdivision 19-B	
s. 19-40	am. No. 177, 1999; No. 21, 2010
s. 19-45	am. No. 177, 1999; No. 21, 2010
Subdivision 19-C	
s. 19-70	am. No. 177, 1999; No. 134, 2004; Nos. 20 and 21, 2010
s. 19-75	am. Nos. 176 and 177, 1999; No. 134, 2004; Nos. 20 and 21, 2010
s. 19-99	ad. No. 177, 1999 am. Nos. 92 and 156, 2000; No. 67, 2003; Nos. 20 and 21, 2010; No 34, 2014
Division 21	
s. 21-5	am. No. 177, 1999
s. 21-10	am. No. 177, 1999
s. 21-15	am. No. 177, 1999
s. 21-20	am. No. 177, 1999
s. 21-99	am. No. 177, 1999; No. 156, 2000; No. 118, 2009

Endnote 4—Amendment history

Provision affected	How affected
Part 2-5	
Division 23	
s. 23-1	am. No. 80, 2007; No 70, 2015
s. 23-5	am. No. 80, 2007
s. 23-10	am. No. 80, 2007
s. 23-20	ad. No. 39, 2012
s. 23-99	am. No. 177, 1999; No. 118, 2009
Division 25	
Subdivision 25-A	
s 25-5	am No 73, 2006; No 69, 2023
s 25-10	am No 176, 1999; No 73, 2006; No 39, 2012; <u>No 69, 2020</u>
s 25-49	am No 177, 1999; No 92, 2000; No 2, 2015; No 52, 2016; No 77, 2017
Subdivision 25-B	
s 25-55	am No 73, 2006; No 69, 2023
s 25-57	ad No 156, 2000 am No 73, 2006; No 69, 2023
s 25-60	am No 176, 1999; No 156, 2000; No 73, 2006; <u>No 69, 2020</u>
s 25-99	am No 177, 1999; No 118, 2009; No 52, 2016; No 77, 2017
Part 2-6	
Division 27	
s. 27-1	am. No. 39, 2012
s. 27-5	am. No. 134, 2004
s 27-15	am No 92, 2000; No 73, 2001; No. 73, 2006; No 80, 2007; No 2, 2015
s. 27-20	am. No. 80, 2007
s. 27-22	ad. No. 156, 2000 am. No. 73, 2006; No. 80, 2007
s. 27-25	am. No. 73, 2006
s. 27-30	am. No. 176, 1999; No. 73, 2006
s. 27-37	am. No. 73, 2006; No. 80, 2007
s. 27-38	am. No. 73, 2006

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Endnote 4—Amendment history

Provision affected	How affected
s. 27-39	ad. No. 118, 2009
s. 27-40	am. No. 176, 1999; No. 118, 2009
s. 27-99	am. No. 176, 1999; No. 73, 2001; No. 134, 2004; No. 118, 2009; No. 52, 2016; No. 77, 2017
Division 29	
s. 29-1	am. No. 39, 2012
Subdivision 29-A	
s. 29-10	am. No. 156, 2000; No. 21, 2010; No. 39, 2012
s. 29-15	am. No. 176, 1999; No. 41, 2005; No. 39, 2012
s. 29-25	am. No. 32, 2006
s. 29-39	am. Nos. 176 and 177, 1999; Nos. 92 and 156, 2000; No. 118, 2009; No. 21, 2010; No. 12, 2012
Subdivision 29-B	
s. 29-40	am. No. 176, 1999; No. 92, 2000; No. 95, 2004; No. 80, 2006; No. 80, 2007
s. 29-45	am. No. 176, 1999; No. 73, 2006
s. 29-50	am. No. 95, 2004; No. 73, 2006; No. 80, 2006; No. 80, 2007
s. 29-69	ad. No. 80, 2006 am. Nos. 12 and 169, 2012
Subdivision 29-C	
s. 29-70	am. No. 176, 1999; No. 74, 2010; No. 39, 2012
s. 29-75	am. Nos. 176 and 177, 1999; No. 92, 2000
s. 29-80	am. No. 92, 2000
s. 29-99	am. No. 177, 1999; No. 92, 2000; No. 156, 2000; No. 134, 2004; No. 74, 2010; No. 2, 2015; No. 52, 2016; No. 77, 2017
Part 2-7	
Division 31	
s. 31-8	ad. No. 73, 2001
s. 31-10	am. No. 176, 1999; No. 73, 2001
s. 31-15	am. No. 92, 2000; No. 73, 2001; No. 21, 2015
s. 31-20	am. No. 176, 1999; No. 73, 2001; No. 39, 2012
s. 31-25	am. No. 176, 1999; No. 179, 1999; No. 92, 2000; No. 80, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 31-30	rep. No. 92, 2000 ad. No. 39, 2012 rep No 2, 2015
s. 31-99	am. No. 73, 2001; No. 134, 2004; No. 118, 2009
Division 33	
s. 33-1	am No 179, 1999; No 73, 2006; No 39, 2012; No 23, 2018; No 76, 2023
s. 33-3	ad. No. 73, 2001 am. No. 39, 2012
s. 33-5	am. No. 73, 2001; No. 39, 2012
s. 33-10	am. No. 179, 1999; No. 92, 2000; No. 73, 2001; No. 80, 2007; No. 39, 2012
s. 33-15	am. No. 176, 1999; No. 39, 2012
s. 33-20	rep. No. 179, 1999
s. 33-25	rep. No. 179, 1999
s. 33-30	rep. No. 179, 1999
s. 33-99	am. No. 176, 1999; No. 73, 2001; No. 134, 2004
Division 35	
s. 35-1	am. No. 39, 2012
s. 35-5	rs No 179, 1999 am No 73, 2006; No 20, 2010; No 39, 2012; No 34, 2014; No 6, 2020
s. 35-10	am. No. 176, 1999 rep. No. 179, 1999 ad. No. 92, 2000 am. No. 73, 2001 rs. No. 39, 2012
s. 35-99	am No 179, 1999; No 73, 2006; No 39, 2012; No 34, 2014

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Endnote 4—Amendment history

Provision affected	How affected
Part 2-8	
Division 37-1	
s 37-1	am No 176, 1999; No 177, 1999; No 178, 1999; No 92, 2000; No 156, 2000; No 73, 2001; No 97, 2002; No 67, 2003; No 134, 2004; No 80, 2006; No 112, 2007; No 118, 2009; No 20, 2010; No 21, 2010; No 74, 2010; No 169, 2012; No 34, 2014; No 2, 2015; No 76, 2017; No 77, 2017
Chapter 3	
Part 3-1	
Division 38	
Subdivision 38-A	
s. 38-4	am. No. 176, 1999
Subdivision 38-B	
s 38-7	am No 177, 1999; No 18, 2020
s. 38-10	am. No. 176, 1999
s. 38-25	am. No. 143, 2004
s 38-30	am No 76, 2013; No 2, 2021
s 38-35	am No 76, 2013
s 38-38	ad. No. 124, 2013
s 38-50	am. No. 176, 1999; No. 110, 2006; No. 4, 2007; No 47, 2017
s 38-55	am. No. 176, 1999
s 38-60	ad. No. 75, 2012
Subdivision 38-C	
s. 38-90	am. No. 143, 2007
s. 38-97	ad. No. 92, 2000
s. 38-100	am. No. 92, 2000
Subdivision 38-D	
s. 38-140	rs. No. 156, 2000 rep No 22, 2017
s. 38-145	rs. No. 156, 2000
s 38-150	rs No 22, 2017
s 38-155	am No 22, 2017

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 38-E	
Subdivision 38-E heading	am No 2, 2015 rs No 52, 2016
s 38-185	am No 176, 1999; No 20, 2010; No 51, 2011; No 39, 2012; No 2, 2015; No 52, 2016
s 38-187	ad No 176, 1999 am No 2, 2015
s 38-188	ad No 92, 2000 am No 2, 2015
s 38-190	am No 177, 1999; No 92, 2000; No 23, 2005; No 91, 2010; No 2, 2015; No 52, 2016
s 38-191	ad No 52, 2016
Subdivision 38-F	
s. 38-220	am. No. 169, 2012
Subdivision 38-G	
Subdivision 38-G heading	rs. No. 143, 2004; No. 169, 2012
s. 38-250	am. Nos. 176 and 177, 1999; No. 92, 2000; No. 95, 2004; No. 80, 2006; No. 169, 2012
s. 38-255	am. No. 92, 2000; No. 95, 2004; No. 80, 2006; No. 169, 2012
s. 38-260	ad. No. 143, 2004 am. No. 80, 2006; No. 169, 2012
Subdivision 38-H heading	rep No 143, 2004
s. 38-270	am. No. 92, 2000; No. 95, 2004; No. 80, 2006; No. 169, 2012
Subdivision 38-I	
Subdivision 38-I heading	rs. No. 176, 1999
s. 38-290	am. No. 92, 2000
s. 38-300	ad. No. 176, 1999
Subdivision 38-K	
s 38-355	am No 176, 1999; No 92, 2000; No 91, 2010; No 2, 2015; No 77, 2017
s 38-360	ad No 156, 2000 am No 2, 2015

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Endnote 4—Amendment history

Provision affected	How affected
Subdivision 38-L	
s. 38-385	rs. No. 177, 1999
Subdivision 38-M	
s. 38-415	rs. No. 92, 2000
Subdivision 38-N	
Subdivision 38-N heading.....	rs. No. 156, 2000
s. 38-445	am. No. 156, 2000
s. 38-450	ad. No. 156, 2000
Subdivision 38-O	
s. 38-475	am. No. 177, 1999; No. 92, 2000
s. 38-480	rs. No. 177, 1999 am. No. 92, 2000
Subdivision 38-P	
s. 38-505	am. No. 77, 2001; No. 110, 2006
s 38-510	am No 176, 1999; No 77, 2001; No 127, 2021
Subdivision 38-Q	
Subdivision 38-Q	ad. No. 177, 1999
s 38-540	ad No 177, 1999 am No 2, 2015
Subdivision 38-R	
Subdivision 38-R heading.....	am No 2, 2015
Subdivision 38-R	ad No 91, 2010
s 38-570	ad No 91, 2010 am No 2, 2015; No 77, 2021
Subdivision 38-S	
Subdivision 38-S.....	ad. No. 132, 2011
s. 38-590	ad. No. 132, 2011
Subdivision 38-T	
Subdivision 38-T	ad No 52, 2016
s 38-610	ad No 52, 2016

Endnote 4—Amendment history

Provision affected	How affected
Division 40	
s. 40-1	am. No. 177, 1999
Subdivision 40-A	
s. 40-5	am. No. 177, 1999
Subdivision 40-B	
s. 40-35	am. No. 156, 2000; No. 80, 2006
Subdivision 40-C	
s. 40-65	am. No. 92, 2000; No. 80, 2006; No. 23, 2018; No. 76, 2023
s. 40-70	am. No. 92, 2000; No. 80, 2006
s. 40-75	ad. No. 156, 2000 am. No. 78, 2005; No. 80, 2006; No. 12, 2012; No. 126, 2015
Subdivision 40-E	
s. 40-130	am. No. 92, 2000
Subdivision 40-F	
Subdivision 40-F heading	rs. No. 169, 2012
Subdivision 40-F	ad. No. 92, 2000
s. 40-160	ad. No. 92, 2000 am. No. 95, 2004; No. 80, 2006; No. 12, 2012; No. 169, 2012
s. 40-165	ad. No. 92, 2000 am. No. 73, 2006
Subdivision 40-G	
Subdivision 40-G	ad. No. 52, 2016
s. 40-180	ad. No. 52, 2016
Part 3-2	
Division 42	
s. 42-5	am. No. 176, 1999; No. 177, 1999; No. 92, 2000; No. 138, 2012 am. No. 2, 2015
s. 42-10	rep. No. 176, 1999 ad. No. 92, 2000 am. No. 156, 2000; No. 2, 2015
s. 42-15	rep. No. 177, 1999

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Endnote 4—Amendment history

Provision affected	How affected
	ad No 77, 2017
Chapter 4	
Part 4-1	
Division 48	
s. 48-1	am. No. 176, 1999; No. 156, 2000; No. 74, 2010; No. 39, 2012
Subdivision 48-A	
Subdivision 48-A heading	rs No 74, 2010
s. 48-5	am. No. 156, 2000; No. 73, 2006 rs. No. 74, 2010
s. 48-7	ad. No. 74, 2010
s. 48-10	am. No. 176, 1999; No. 177, 1999; Nos. 92 and 156, 2000; No. 74, 2010
s. 48-15	ad. No. 156, 2000 am. No. 95, 2004; No. 169, 2012
Subdivision 48-B	
Subdivision 48-B heading	rs. No. 74, 2010
s 48-40	am No 176, 1999; No 73, 2006; No 74, 2010; No 52, 2016; No 77, 2017
s 48-45	am No 156, 2000; No 74, 2010; No 52, 2016; No 77, 2017
s. 48-50	am. No. 74, 2010
s. 48-51	ad. No. 74, 2010
s. 48-52	ad. No. 74, 2010
s. 48-53	ad. No. 74, 2010
s. 48-55	am. No. 78, 2005
s. 48-57	ad. No. 74, 2010
s 48-60	am No 74, 2010
Subdivision 48-C	
s 48-70	am No 156, 2000; No 73, 2006; No 118, 2009 rs No 74, 2010
s. 48-71	ad. No. 74, 2010
s. 48-72	ad. No. 118, 2009

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 74, 2010
s 48-73	ad No 118, 2009
	am No 74, 2010
s. 48-75	am. No. 73, 2006; No. 118, 2009
	rs. No. 74, 2010
s. 48-80	rep. No. 74, 2010
s. 48-85	am. No. 134, 2004; No. 73, 2006
	rep. No. 74, 2010
s. 48-90	rep. No. 74, 2010
Subdivision 48-D	
Subdivision 48-D	ad. No. 177, 1999
s. 48-110	ad. No. 177, 1999
	am. No. 12, 2012
s. 48-115	ad. No. 177, 1999
	am. No. 78, 2005; No. 12, 2012
Division 49	
Division 49	ad. No. 92, 2000
s. 49-1	ad. No. 92, 2000
Subdivision 49-A	
s. 49-5	ad. No. 92, 2000
	am. No. 73, 2006
s. 49-10	ad. No. 92, 2000
Subdivision 49-B	
s. 49-30	ad. No. 92, 2000
s. 49-35	ad. No. 92, 2000
s. 49-40	ad. No. 92, 2000
s. 49-45	ad. No. 92, 2000
s. 49-50	ad. No. 92, 2000
Subdivision 49-C	
s 49-70	ad No 92, 2000
	am No 73, 2006

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Endnote 4—Amendment history

Provision affected	How affected
s. 49-75	ad No 92, 2000 am No 73, 2006
s. 49-80	ad. No. 92, 2000
s. 49-85	ad. No. 92, 2000 am. No. 73, 2006
s. 49-90	ad. No. 92, 2000
Division 50	
Division 50	ad. No. 168, 2001
s. 50-1	ad. No. 168, 2001
s. 50-5	ad. No. 168, 2001
Division 51	
s. 51-1	am. No. 176, 1999; No. 177, 1999; No. 92, 2000; No. 74, 2010; No. 39, 2012
Subdivision 51-A	
Subdivision 51-A heading.....	rs No 74, 2010
s 51-5	am No 177, 1999; No 92, 2000; No. 73, 2006; No 74, 2010
s. 51-7	ad. No. 74, 2010
s. 51-10	am. No. 176, 1999; No. 92, 2000
Subdivision 51-B	
Subdivision 51-B heading.....	rs No 74, 2010
s 51-30	am No 177, 1999; No 92, 2000; No 73, 2006; No 74, 2010
s. 51-35	am. No. 177, 1999; No. 92, 2000
s. 51-40	am. No. 177, 1999; No. 92, 2000
s. 51-45	am. No. 177, 1999; No. 92, 2000
s. 51-50	am. No. 92, 2000; No. 73, 2001
s. 51-52	ad. No. 92, 2000 am. No. 73, 2006
s. 51-55	am. No. 92, 2000; No. 73, 2001; No. 39, 2012
s. 51-60	rs. No. 179, 1999 am. No. 92, 2000; No. 73, 2006; No. 39, 2012; No 34, 2014

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 51-C	
Subdivision 51-C	rs No 74, 2010
s. 51-70	am. No. 177, 1999; No. 92, 2000; No. 73, 2006 rs. No. 74, 2010
s. 51-75	am. No. 73, 2006 rs. No. 74, 2010
s. 51-80	rep. No. 74, 2010
s. 51-85	am. No. 73, 2006 rep. No. 74, 2010
s. 51-90	am. No. 92, 2000 rep. No. 74, 2010
Subdivision 51-D	
Subdivision 51-D	ad No 177, 1999
s. 51-110	ad. No. 177, 1999 am. No. 92, 2000; No. 12, 2012
s. 51-115	ad. No. 177, 1999 am. No. 12, 2012
Division 54	
Subdivision 54-A	
s. 54-5	am. No. 73, 2006
s. 54-10	am. No. 73, 2006
s. 54-15	am. No. 156, 2000
Subdivision 54-B	
s. 54-50	am. No. 21, 2010
s. 54-55	am. No. 73, 2001
s. 54-60	am. No. 73, 2001; No. 39, 2012
s. 54-65	rs. No. 179, 1999 am. No. 73, 2006; No. 39, 2012; No 34, 2014
Subdivision 54-C	
s 54-75	am No 156, 2000; No 73, 2006
s 54-80	am No 73, 2006

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Endnote 4—Amendment history

Provision affected	How affected
Division 57	
s 57-5	am No 52, 2016
s 57-7	ad No 52, 2016
s 57-25	am. No. 73, 2006
s. 57-35	am. No. 80, 2007; No 73, 2006
Division 58	
Division 58	ad. No. 118, 2009
s. 58-1	ad. No. 118, 2009 am. No. 142, 2012
s. 58-5	ad. No. 118, 2009
s 58-10	ad No 118, 2009 am No 74, 2010; No 52, 2016; No 76, 2017
s. 58-15	ad. No. 118, 2009
s. 58-20	ad. No. 118, 2009
s. 58-25	ad. No. 118, 2009
s. 58-30	ad. No. 118, 2009
s. 58-35	ad. No. 118, 2009
s. 58-40	ad. No. 118, 2009
s. 58-45	ad. No. 118, 2009
s. 58-50	ad. No. 118, 2009
s. 58-55	ad. No. 118, 2009
s. 58-60	ad. No. 118, 2009
s. 58-65	ad. No. 118, 2009
s. 58-70	ad. No. 118, 2009
s. 58-95	ad. No. 142, 2012
Division 60	
s. 60-5	am. No. 41, 2005
s. 60-15	am. No. 41, 2005; No. 39, 2012
s 60-20	am No 156, 2000; No 41, 2005; No 2, 2015
s. 60-30	am. No. 39, 2012

Endnote 4—Amendment history

Provision affected	How affected
Division 63	
Division 63	ad. No. 177, 1999
s. 63-1	ad. No. 177, 1999
s. 63-5	ad. No. 177, 1999 am. No. 92, 2000; No. 95, 2004; No. 80, 2006; No. 169, 2012
s. 63-10	ad. No. 177, 1999
s. 63-15	ad. No. 177, 1999
s. 63-20	ad. No. 177, 1999
s. 63-25	ad. No. 177, 1999 am. No. 61, 2011
s. 63-27	ad. No. 61, 2011 am. No. 75, 2012; No. 169, 2012; No. 21, 2015
s. 63-30	ad. No. 177, 1999
s. 63-35	ad. No. 177, 1999 am. No. 73, 2006; No. 69, 2023
s. 63-40	ad. No. 177, 1999
s. 63-45	ad. No. 177, 1999
s. 63-50	ad. No. 92, 2000
Part 4-2	
Division 66	
s. 66-1	am. No. 177, 1999
Subdivision 66-A	
Subdivision 66-A heading.....	ad. No. 177, 1999
s. 66-5	am. No. 177, 1999
s. 66-10	am. No. 177, 1999
s. 66-15	am. No. 177, 1999
s. 66-17	ad. No. 177, 1999 am. No. 92, 2000
s. 66-20	rep. No. 156, 2000
Subdivision 66-B	
Subdivision 66-B	ad. No. 177, 1999

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Endnote 4—Amendment history

Provision affected	How affected
s. 66-40	ad. No. 177, 1999
s. 66-45	ad. No. 177, 1999
s. 66-50	ad. No. 177, 1999 am. No. 92, 2000
s. 66-55	ad. No. 177, 1999
s. 66-60	ad. No. 177, 1999
s. 66-65	ad. No. 177, 1999
s. 66-70	ad. No. 177, 1999
Division 69	
Subdivision 69-A	
Subdivision 69-A heading.....	ad No 156, 2000
s. 69-5	am. No. 156, 2000; No. 41, 2005; No. 78, 2007
s. 69-10	am. Nos. 92 and 156, 2000; No. 77, 2001
Subdivision 69-B	
Subdivision 69-B	ad No 156, 2000
s. 69-15	ad. No. 156, 2000
s. 69-20	ad. No. 156, 2000
s. 69-25	ad. No. 156, 2000
s. 69-30	ad. No. 156, 2000
s. 69-35	ad. No. 156, 2000
s. 69-40	ad. No. 156, 2000
s. 69-45	ad. No. 156, 2000
s. 69-50	ad. No. 156, 2000
s. 69-55	ad. No. 156, 2000
Division 70	
s. 70-5	am. Nos. 92 and 156, 2000
s. 70-20	am. No. 177, 1999
Division 71	
Division 71 heading.....	rs No 156, 2000
Division 71	ad. No. 92, 2000
s. 71-1	ad. No. 92, 2000

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 156, 2000
s 71-5	ad No 92, 2000
	am No 156, 2000
s 71-10	ad No 92, 2000
	am No 156, 2000
Division 72	
Subdivision 72-A	
s 72-5	am No 177, 1999; No 67, 2003; No 52, 2016; No 77, 2017
s 72-10	am No 52, 2016; No 77, 2017
s 72-15	am No 2, 2015
s. 72-20	ad. No. 20, 2010
s. 72-25	ad. No. 20, 2010
Subdivision 72-B	
s. 72-40	am. No. 177, 1999; No. 67, 2003
s. 72-45	am. No. 156, 2000; No. 134, 2004
s 72-50	am No 2, 2015
Subdivision 72-C	
s 72-70	am No 52, 2016; No 77, 2017
Subdivision 72-D	
Subdivision 72-D	ad. No. 92, 2000
s. 72-90	ad. No. 92, 2000
s. 72-92	ad. No. 156, 2000
s. 72-95	ad. No. 92, 2000
	am. No. 5, 2011; No. 75, 2012
s. 72-100	ad. No. 92, 2000
	am. No. 75, 2012
Division 75	
s. 75-5	am. No. 78, 2005; No 73, 2006; No. 145, 2008
s. 75-10	am. No. 177, 1999; No 92, 2000; No. 156, 2000; No. 78, 2005
s. 75-11	ad. No. 78, 2005
	am. No. 58, 2006; No. 145, 2008

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Endnote 4—Amendment history

Provision affected	How affected
s. 75-12	ad. No. 78, 2005
s. 75-13	ad. No. 78, 2005 am. No. 145, 2008
s. 75-14	ad. No. 78, 2005
s. 75-15	am. No. 78, 2005 rs. No. 84, 2013
s. 75-16	ad. No. 145, 2008
s. 75-22	ad. No. 78, 2005 am. No. 145, 2008
s. 75-27	ad. No. 78, 2005
s. 75-30	ad. No. 156, 2000
s. 75-35	ad. No. 78, 2005
Division 78	
s. 78-1	rs. No. 177, 1999 am No. 67, 2003
Subdivision 78-A	
Subdivision 78-A	rs No 177, 1999
s. 78-5	rs. No. 177, 1999
s 78-10	rs No 177, 1999 am No 134, 2004; No 118, 2017
s 78-15	rs No 177, 1999 am No 92, 2000; No 156, 2000; No 118, 2017
s. 78-18	ad. No. 156, 2000
s 78-20	ad No 177, 1999 am No 118, 2017
s. 78-25	ad. No. 177, 1999
s 78-30	rs No 177, 1999 am No 156, 2000
s 78-35	rs No 177, 1999 am No 118, 2017
s. 78-40	rs. No. 177, 1999

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 83, 2004
s. 78-42	ad. No. 156, 2000
Subdivision 78-B	
Subdivision 78-B	rs No 177, 1999
s 78-45	rs No 177, 1999
	am No 118, 2017
s. 78-50	rs. No. 177, 1999
	am. Nos. 92 and 156, 2000; No. 67, 2003; No. 134, 2004; No. 75, 2012
s. 78-55	ad. No. 177, 1999
s. 78-60	ad. No. 177, 1999
Subdivision 78-C	
s. 78-65	am. No. 156, 2000
s 78-75	ad No 177, 1999
	am No 118, 2017
Subdivision 78-D	
s. 78-80	am. No. 177, 1999
s. 78-85	am. No. 177, 1999; No. 73, 2001
s. 78-90	am. No. 177, 1999; No. 39, 2012
Subdivision 78-E	
Subdivision 78-E	ad No 177, 1999
s. 78-95	ad. No. 177, 1999
s. 78-100	ad. No. 177, 1999
	am. No. 92, 2000; No. 75, 2012
s. 78-105	ad. No. 177, 1999
	am. No. 67, 2003
Subdivision 78-F	
Subdivision 78-F	ad No 177, 1999
s 78-110	ad No 177, 1999
	am No 118, 2017
s. 78-115	ad. No. 177, 1999

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Endnote 4—Amendment history

Provision affected	How affected
s. 78-118	ad. No. 169, 2001 am. No. 75, 2012
s. 78-120	ad. No. 169, 2001
Division 79	
Division 79	ad. No. 67, 2003
s. 79-1	ad. No. 67, 2003
Subdivision 79-A	
s. 79-5	ad. No. 67, 2003
s. 79-10	ad. No. 67, 2003 am. No. 83, 2004
s. 79-15	ad. No. 67, 2003 am. No. 83, 2004
s. 79-20	ad. No. 67, 2003
Subdivision 79-B	
s. 79-25	ad. No. 67, 2003 am. No. 83, 2004
s. 79-30	ad. No. 67, 2003
Subdivision 79-C	
s. 79-35	ad. No. 67, 2003
s. 79-40	ad. No. 67, 2003
s. 79-45	ad. No. 67, 2003
s. 79-50	ad. No. 67, 2003 am. No. 83, 2004
s. 79-55	ad. No. 67, 2003
s. 79-60	ad. No. 67, 2003
s. 79-65	ad. No. 67, 2003 am. No. 118, 2017
s. 79-70	ad. No. 67, 2003 am. No. 83, 2004
s. 79-75	ad. No. 67, 2003
s. 79-80	ad. No. 67, 2003

Endnote 4—Amendment history

Provision affected	How affected
s. 79-85	ad. No. 67, 2003
s 79-90	ad No 67, 2003 am No 83, 2004; No 118, 2017
Subdivision 79-D	
s 79-95	ad No 67, 2003 am No 83, 2004; No 118, 2017
s 79-100	ad No 67, 2003 am No 110, 2014; No 64, 2020
Division 80	
Division 80	ad. No. 67, 2003
s. 80-1	ad. No. 67, 2003
Subdivision 80-A	
s. 80-5	ad. No. 67, 2003 am. No. 83, 2004
s. 80-10	ad. No. 67, 2003
s. 80-15	ad. No. 67, 2003
s. 80-20	ad. No. 67, 2003
s. 80-25	ad. No. 67, 2003
s 80-30	ad No 67, 2003 am No 118, 2017
s. 80-35	ad. No. 67, 2003
Subdivision 80-B	
s. 80-40	ad. No. 67, 2003 am. No. 83, 2004
s. 80-45	ad. No. 67, 2003
s. 80-50	ad. No. 67, 2003
s. 80-55	ad. No. 67, 2003
s. 80-60	ad. No. 67, 2003
s. 80-65	ad. No. 67, 2003
s 80-70	ad No 67, 2003 am No 118, 2017

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Endnote 4—Amendment history

Provision affected	How affected
s. 80-75	ad. No. 67, 2003
Subdivision 80-C	
s. 80-80	ad. No. 67, 2003
	am. No. 83, 2004
s. 80-85	ad. No. 67, 2003
s. 80-90	ad. No. 67, 2003
	am. No. 41, 2005
s. 80-95	ad. No. 67, 2003
	am. No. 41, 2005
Division 81	
Division 81 heading	rs No 176, 1999; No 41, 2011
Division 81	rs. No. 41, 2011
s. 81-1	am. No. 176, 1999
	rs. No. 41, 2011
s 81-5	am No 176, 1999; No. 97, 2002; No 58, 2006
	rs No 41, 2011
s. 81-10	am. No. 176, 1999
	rs. No. 41, 2011
s. 81-15	ad. No. 41, 2011
s. 81-20	ad. No. 41, 2011
	am. No. 75, 2012
s. 81-25	ad. No. 41, 2011
	rs No 126, 2015
Division 82	
Division 82	ad. No. 97, 2002
s. 82-1	ad. No. 97, 2002
s. 82-5	ad. No. 97, 2002
s. 82-10	ad. No. 97, 2002
	am. No. 41, 2011
Division 83	
Division 83 heading	am No 2, 2015

Endnote 4—Amendment history

Provision affected	How affected
Division 83	ad No 92, 2000
s. 83-1	ad. No. 92, 2000
s 83-5	ad No 92, 2000
	am No 77, 2005; No 2, 2015; No 52, 2016; No 77, 2017; No 65, 2019
s. 83-10	ad. No. 92, 2000
s. 83-15	ad. No. 92, 2000
s. 83-20	ad. No. 92, 2000
s. 83-25	ad. No. 92, 2000
	am. No. 80, 2007
s. 83-30	ad. No. 92, 2000
	am. No. 80, 2007
s. 83-35	ad. No. 92, 2000
Division 84	
Division 84 heading	rs No 77, 2017
Subdivision 84-A	
Subdivision 84-A heading	ad No 52, 2016
	rs No 77, 2017
s 84-1	rs No 77, 2005
	am No 2, 2015; No 52, 2016; No 77, 2017
s 84-5	am No 77, 2005; No 80, 2007; No 2, 2015; No 52, 2016; No 77, 2017
s 84-10	am No 77, 2005; No 77, 2017
s 84-12	ad No 176, 1999
	am No 92, 2000; No 77, 2017
s 84-13	ad No 176, 1999
	am No 134, 2004; No 77, 2005; No 52, 2016; No 77, 2017
s. 84-14	ad. No. 156, 2000
	am. No. 56, 2007; No. 133, 2009; No 52, 2016
s. 84-15	am. No. 92, 2000; No 2, 2015
s 84-20	ad No 52, 2016
s 84-25	ad No 52, 2016
s 84-30	ad No 52, 2016

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Endnote 4—Amendment history

Provision affected	How affected
	am No 77, 2017
Subdivision 84-B	
Subdivision 84-B	ad No 52, 2016
s 84-45	ad No 52, 2016
s 84-50	ad No 52, 2016
s 84-55	ad No 52, 2016
	am No 77, 2017; No 69, 2023
s 84-60	ad No 52, 2016
	am No 77, 2017
s 84-65	ad No 52, 2016
s 84-70	ad No 52, 2016
	am No 77, 2017
Subdivision 84-C	
Subdivision 84-C	ad No 77, 2017
s 84-73	ad No 77, 2017
s 84-75	ad No 77, 2017
s 84-77	ad No 77, 2017
s 84-79	ad No 77, 2017
s 84-81	ad No 77, 2017
s 84-83	ad No 77, 2017
s 84-85	ad No 77, 2017
s 84-87	ad No 77, 2017
s 84-89	ad No 77, 2017
s 84-91	ad No 77, 2017
s 84-93	ad No 77, 2017
Subdivision 84-D	
Subdivision 84-C heading.....	rs and renum No 77, 2017
Subdivision 84-C	ad No 52, 2016
Subdivision 84-D heading (prev Subdivision 84-C heading)	

Endnote 4—Amendment history

Provision affected	How affected
s 84-95	ad No 52, 2016 rs No 77, 2017
s 84-100	ad No 52, 2016
s 84-105	ad No 77, 2017
Subdivision 84-D	ad No 52, 2016 rep No 77, 2017
s 84-135	ad No 52, 2016 rep No 77, 2017
s 84-140	ad No 52, 2016 rep No 77, 2017
s 84-145	ad No 52, 2016 rep No 77, 2017
s 84-150	ad No 52, 2016 rep No 77, 2017
s 84-155	ad No 52, 2016 rep No 77, 2017
Division 85	
Division 85	ad. No. 177, 1999
s. 85-1	ad. No. 177, 1999 am No 2, 2015
s 85-5	ad No 177, 1999 am No 2, 2015; No 52, 2016
s. 85-10	ad. No. 177, 1999
Division 86	
Division 86	ad No 76, 2017
s 86-1	ad No 76, 2017
s 86-5	ad No 76, 2017
s 86-10	ad No 76, 2017
s 86-15	ad No 76, 2017
s 86-20	ad No 76, 2017
s 86-25	ad No 76, 2017

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Endnote 4—Amendment history

Provision affected	How affected
Division 87	
s. 87-25	am. No. 97, 2008
Division 93	
Division 93	rep. No. 156, 2000
	ad. No. 20, 2010
s. 93-1	rep. No. 156, 2000
	ad. No. 20, 2010
	rs. No. 39, 2012
	am No 39, 2012
s. 93-5	rep. No. 156, 2000
	ad. No. 20, 2010
	rs. No. 39, 2012
s. 93-10	rep. No. 156, 2000
	ad. No. 20, 2010
	am. No. 39, 2012
s 93-15	rep No 156, 2000
	ad No 20, 2010
	am No 39, 2012
	rs No 21, 2015
s. 93-20	rep. No. 156, 2000
s. 93-25	ad. No. 176, 1999
	rep. No. 156, 2000
Division 96	
Division 96 heading	am No 2, 2015
s 96-1	am No 2, 2015
s 96-5	am No 177, 1999; No 2, 2015
s 96-10	am No 2, 2015
Division 100	
Division 100	ad. No. 177, 1999
s. 100-1	ad. No. 177, 1999
	am. No. 32, 2006; No. 75, 2012

Endnote 4—Amendment history

Provision affected	How affected
s 100-5	ad No 177, 1999 am No 32, 2006
s. 100-10	ad. No. 177, 1999 am. No. 32, 2006; No. 75, 2012
s. 100-12	ad. No. 32, 2006
s. 100-15	ad. No. 177, 1999 am. No. 32, 2006
s. 100-18	ad. No. 32, 2006
s 100-20	ad No 177, 1999 am No 2, 2015
s. 100-25	ad. No. 177, 1999 rs. No. 32, 2006
Division 105	
s 105-1	am No 142, 2012
s. 105-15	am. No. 73, 2001
s. 105-20	am. No. 39, 2012
Division 108	
s. 108-1	am. No. 176, 1999
s 108-5	am No 176, 1999; No 2, 2015
Division 110	
Division 110 heading	rs No 74, 2010
Division 110	ad. No. 97, 2002
s. 110-1	ad. No. 97, 2002 am. No. 74, 2010
Subdivision 110-A	
Subdivision 110-A heading	ad No 74, 2010
s. 110-5	ad. No. 97, 2002
s. 110-10	ad. No. 97, 2002 rep. No. 143, 2007
s. 110-15	ad. No. 101, 2004
s. 110-20	ad. No. 101, 2004

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Endnote 4—Amendment history

Provision affected	How affected
s. 110-25	ad. No. 101, 2004
s. 110-30	ad. No. 101, 2004
Subdivision 110-B	
Subdivision 110-B	ad No 74, 2010
s. 110-60	ad. No. 74, 2010
s. 110-65	ad. No. 74, 2010
Division 111	
s. 111-1	am. Nos. 92 and 156, 2000
s. 111-5	am. No. 178, 1999; Nos. 92 and 156, 2000; No. 134, 2004; No 110, 2014
s. 111-10	am. No. 178, 1999; No. 156, 2000
s. 111-18	ad. No. 92, 2000 am. No. 95, 2004; No. 80, 2006; No. 169, 2012
s. 111-20	ad. No. 178, 1999
s. 111-25	ad. No. 92, 2000 rs. No. 156, 2000
s. 111-30	ad. No. 156, 2000
Division 113	
Division 113	ad. No. 178, 1999
s. 113-1	ad. No. 178, 1999
s. 113-5	ad. No. 178, 1999 am. No. 12, 2012
Part 4-3	
Division 114	
s. 114-1	am. No. 92, 2000
s. 114-5	am. No. 176, 1999; No. 82, 2002; No 2, 2015
s 114-10	ad No 176, 1999 am No 2, 2015
s 114-15	ad No 176, 1999 rs No 39, 2012 am No 2, 2015

Endnote 4—Amendment history

Provision affected	How affected
s 114-20	ad No 176, 1999 rs No 39, 2012 am No 2, 2015
s. 114-25	ad. No. 92, 2000
Division 117	
Division 117 heading	rs No 156, 2000
s. 117-1	rs. No. 156, 2000
s 117-5	am No 176, 1999; No 177, 1999; No 156, 2000; No 33, 2009; No 91, 2010; No 41, 2011; No 2, 2015; No 41, 2015; No 77, 2017
s. 117-10	rep. No. 176, 1999 ad. No. 156, 2000
s 117-15	ad No 156, 2000 am No 39, 2012
Part 4-4	
Division 123	
Division 123 heading	rs No 112, 2007
Division 123	ad. No. 176, 1999
s. 123-1	ad. No. 176, 1999 am. No. 112, 2007
s. 123-5	ad. No. 176, 1999 am. No. 112, 2007; No. 169, 2012
s 123-7	ad No 112, 2007 am No 92, 2020
s. 123-10	ad. No. 176, 1999 am. No. 112, 2007
s. 123-15	ad. No. 176, 1999 am. No. 112, 2007; No. 39, 2012
Division 126	
s. 126-5	am. No 73, 2001; No. 39, 2012
s 126-10	am No 58, 2006; No 20, 2010; No 118, 2017
s 126-27	ad No 52, 2016

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Endnote 4—Amendment history

Provision affected	How affected
s 126-32	am No 118, 2017
Division 129	
Subdivision 129-A	
s. 129-5	am. No. 176, 1999; No. 92, 2000
s. 129-15	ad. No. 177, 1999
Subdivision 129-B	
s. 129-20	am. No. 177, 1999; No. 134, 2004; No. 118, 2009
s. 129-25	am. No. 177, 1999; No. 92, 2000
Subdivision 129-C	
s. 129-40	am. No. 177, 1999
s. 129-45	am. No. 95, 2004; No. 80, 2006; No. 169, 2012
s 129-50	am No 2, 2015
Subdivision 129-D	
s. 129-70	am. No. 77, 2005
s. 129-75	am. No. 77, 2005
s. 129-80	am. No. 177, 1999; Nos. 20 and 21, 2010
Division 130	
Division 130	ad. No. 177, 1999
s. 130-1	ad. No. 177, 1999
s. 130-5	ad. No. 177, 1999
Division 131	
Division 131	ad. No. 134, 2004
s. 131-1	ad. No. 134, 2004
Subdivision 131-A	
s. 131-5	ad. No. 134, 2004 am. No. 80, 2007
s. 131-10	ad. No. 134, 2004 am. No. 73, 2006
s. 131-15	ad. No. 134, 2004
s 131-20	ad No 134, 2004 am No 80, 2007; No 73, 2006

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 131-B	
s. 131-40	ad. No. 134, 2004
s. 131-45	ad. No. 134, 2004
s. 131-50	ad. No. 134, 2004
s. 131-55	ad. No. 134, 2004 am. No. 21, 2010
s 131-60	ad No 134, 2004 am No 118, 2009; No 64, 2020
Division 132	
Division 132 heading	rs No 156, 2000
s. 132-1	am. No. 156, 2000
s 132-5	am No 156, 2000; No 134, 2004; No 41, 2005; No 77, 2005; No 20, 2010
Division 133	
Division 133	ad. No. 20, 2010
s. 133-1	ad. No. 20, 2010
s. 133-5	ad. No. 20, 2010 am. No. 39, 2012
s. 133-10	ad. No. 20, 2010
Division 134	
Division 134	ad. No. 21, 2010
s. 134-1	ad. No. 21, 2010
s 134-5	ad No 21, 2010 am No 91, 2010; No 136, 2010; No 2, 2015; No 118, 2017
s 134-10	ad No 21, 2010 am No 91, 2010; No 136, 2010; No 70, 2015; No 118, 2017
s. 134-15	ad. No. 21, 2010
s. 134-20	ad. No. 21, 2010
s. 134-25	ad. No. 21, 2010
s. 134-30	ad. No. 91, 2010

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Endnote 4—Amendment history

Provision affected	How affected
Division 135	
s. 135-1	am. No. 176, 1999
s. 135-5	am. No. 176, 1999; No. 156, 2000
s. 135-10	am. No. 176, 1999
Division 136	
Division 136 heading	rs No 156, 2000
Division 136	ad. No. 177, 1999
s. 136-1	ad. No. 177, 1999
	rs. No. 156, 2000
Subdivision 136-A	
Subdivision 136-A heading	ad No 156, 2000
s. 136-5	ad. No. 177, 1999
	am. No. 156, 2000
s. 136-10	ad. No. 177, 1999
	am. No. 156, 2000; No. 134, 2004
Subdivision 136-B	
Subdivision 136-B	ad. No. 156, 2000
s. 136-30	ad. No. 156, 2000
s. 136-35	ad. No. 156, 2000
s. 136-40	ad. No. 156, 2000
s. 136-45	ad. No. 156, 2000
s. 136-50	ad. No. 156, 2000
Division 137	
Division 137	ad. No. 177, 1999
s. 137-1	ad. No. 177, 1999
s. 137-5	ad. No. 177, 1999
Division 138	
s. 138-5	am. No. 39, 2012
s. 138-10	am. No. 134, 2004; No. 118, 2009
s. 138-17	ad. No. 92, 2000
s. 138-20	am. No. 92, 2000

Endnote 4—Amendment history

Provision affected	How affected
Division 139	
Division 139	ad. No. 92, 2000
s. 139-1	ad. No. 92, 2000
s. 139-5	ad. No. 92, 2000
	am. No. 39, 2012
s. 139-10	ad. No. 92, 2000
s. 139-15	ad. No. 92, 2000
Division 141	
Division 141	ad. No. 176, 1999
s. 141-1	ad. No. 176, 1999
s. 141-5	ad. No. 176, 1999
s. 141-10	ad. No. 176, 1999
s. 141-15	ad. No. 176, 1999
s. 141-20	ad. No. 176, 1999
Division 142	
Division 142	ad No 34, 2014
s 142-1	ad No 34, 2014
Subdivision 142-A	
Subdivision 142-A	ad No 34, 2014
s 142-5	ad No 34, 2014
	am No 77, 2017
s 142-10	ad No 34, 2014
s 142-15	ad No 34, 2014
s 142-16	ad No 77, 2017
Subdivision 142-B	
Subdivision 142-B	ad No 34, 2014
s 142-20	ad No 34, 2014
Subdivision 142-C	
Subdivision 142-C	ad No 34, 2014
s 142-25	ad No 34, 2014
	am No 77, 2017

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Endnote 4—Amendment history

Provision affected	How affected
Part 4-5	
Division 144	
s. 144-5	am. No. 80, 2007
Division 146	
Division 146	ad No 77, 2017
s 146-1	ad No 77, 2017
s 146-5	ad No 77, 2017
s 146-10	ad No 77, 2017
s 146-15	ad No 77, 2017
s 146-20	ad No 77, 2017
	am <u>No 69, 2020</u>
s 146-25	ad No 77, 2017
Division 147	rep. No. 118, 2009
s. 147-1	rep. No. 118, 2009
s. 147-5	rep. No. 118, 2009
s. 147-10	am. No. 73, 2006
	rep. No. 118, 2009
s. 147-15	rep. No. 118, 2009
s. 147-20	am. No. 156, 2000; No. 118, 2009
	rep. No. 118, 2009
s. 147-25	ad. No. 176, 1999
	rep. No. 118, 2009
Division 149	
Division 149	ad. No. 177, 1999
s. 149-1	ad. No. 177, 1999
s. 149-5	ad. No. 177, 1999
s. 149-10	ad. No. 177, 1999
	am. No. 80, 2007
s. 149-15	ad. No. 177, 1999
	am. No. 39, 2012
s. 149-20	ad. No. 177, 1999

Endnote 4—Amendment history

Provision affected	How affected
s. 149-25	ad. No. 177, 1999
Part 4-6	
Division 151	
Division 151	ad. No. 134, 2004
s. 151-1	ad. No. 134, 2004
Subdivision 151-A	
s 151-5	ad No 134, 2004 am No 77, 2005; No 65, 2019
s. 151-10	ad. No. 134, 2004 am. No. 73, 2006
s. 151-15	ad. No. 134, 2004
s. 151-20	ad. No. 134, 2004 am. No. 73, 2006
s. 151-25	ad. No. 134, 2004 am. No. 73, 2006; No. 118, 2009; No. 74, 2010
Subdivision 151-B	
s. 151-40	ad. No. 134, 2004
s 151-45	ad No 134, 2004 am No 64, 2020
s. 151-50	ad. No. 134, 2004 am. No. 39, 2012
s. 151-55	ad. No. 134, 2004 am. No. 118, 2009
s. 151-60	ad. No. 134, 2004 am. No. 118, 2009; No. 39, 2012
s. 151-65	ad. No. 134, 2004 rep. No. 74, 2010
s. 151-70	ad. No. 134, 2004 rep. No. 74, 2010
Division 153	
Division 153 heading	rs No 177, 1999; No 20, 2010

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Endnote 4—Amendment history

Provision affected	How affected
s. 153-1	am. No. 177, 1999; No. 92, 2000; No. 20, 2010
Subdivision 153-A	
Subdivision 153-A heading.....	ad No 92, 2000
s. 153-10	am. No. 21, 2010
s. 153-15	am. No. 92, 2000; No. 20, 2010
s. 153-20	am. No. 21, 2010
s. 153-25	ad. No. 177, 1999 am. No. 92, 2000
Subdivision 153-B	
Subdivision 153-B heading.....	rs No 20, 2010
Subdivision 153-B	ad No 92, 2000
s 153-50	ad No 92, 2000 am No 20, 2010; No 41, 2011
s 153-55	ad No 92, 2000 am No 20, 2010; No 52, 2016; No 77, 2017
s 153-60	ad No 92, 2000 am No 20, 2010; No 52, 2016; No 77, 2017
s. 153-65	ad. No. 92, 2000 am. No. 20, 2010
Division 156	
s. 156-5	am. No. 177, 1999
s. 156-10	am. No. 177, 1999
s 156-15	am No 176, 1999; No 2, 2015
s. 156-17	ad. No. 118, 2009
s. 156-22	ad. No. 176, 1999
s. 156-23	ad. No. 12, 2012
s. 156-25	am. No. 176, 1999; No. 118, 2009
Division 157	
Division 157 heading.....	rs No 169, 2012
Division 157	ad. No. 80, 2006
s. 157-1	ad. No. 80, 2006

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Provision affected	How affected
	am. No. 169, 2012
s. 157-5	ad. No. 80, 2006
	am. No. 169, 2012
s. 157-10	ad. No. 80, 2006
	am. No. 80, 2007; No. 169, 2012
Division 158	
Division 158	ad. No. 12, 2012
s. 158-1	ad. No. 12, 2012
s. 158-5	ad. No. 12, 2012
Part 4-7	
Division 162	
Division 162	ad. No. 73, 2001
s. 162-1	ad. No. 73, 2001
Subdivision 162-A	
s. 162-5	ad. No. 73, 2001
	am. No. 80, 2007; No. 39, 2012; No 52, 2016
s. 162-10	ad. No. 73, 2001
s. 162-15	ad. No. 73, 2001
	am. No. 134, 2004; No 73, 2006
s. 162-20	ad. No. 73, 2001
s. 162-25	ad. No. 73, 2001
	am. No. 73, 2006
s. 162-30	ad. No. 73, 2001
	rs No 134, 2004
	am. No. 73, 2006; No 80, 2007; No 118, 2009; No 85, 2013; No 52, 2016
Subdivision 162-B	
s. 162-50	ad. No. 73, 2001
	am. No. 134, 2004
s. 162-55	ad. No. 73, 2001
s. 162-60	ad. No. 73, 2001

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Endnote 4—Amendment history

Provision affected	How affected
	am No 64, 2020
s. 162-65	ad. No. 73, 2001
s. 162-70	ad. No. 73, 2001
s. 162-75	ad. No. 73, 2001
s. 162-80	ad. No. 73, 2001
s. 162-85	ad. No. 73, 2001
	am. No. 118, 2009
s. 162-90	ad. No. 73, 2001
	am. No. 118, 2009; No. 39, 2012
s. 162-95	ad. No. 73, 2001
	am. No. 39, 2012
s. 162-100	ad. No. 73, 2001
s. 162-105	ad. No. 73, 2001
	am. No. 39, 2012
s. 162-110	ad. No. 73, 2001
	am. No. 39, 2012
Subdivision 162-C	
s. 162-130	ad. No. 73, 2001
s. 162-135	ad. No. 73, 2001
	am. No. 85, 2013
s. 162-140	ad. No. 73, 2001
	am. No. 85, 2013
s. 162-145	ad. No. 73, 2001
	am. No. 39, 2012
Subdivision 162-D	
s. 162-170	ad. No. 73, 2001
s. 162-175	ad. No. 73, 2001
s. 162-180	ad. No. 73, 2001
s. 162-185	ad. No. 73, 2001
s. 162-190	ad. No. 73, 2001
	am. No. 39, 2012

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Provision affected	How affected
s. 162-195	ad. No. 73, 2001
s. 162-200	ad. No. 73, 2001
	am. No. 39, 2012
s. 162-205	ad. No. 73, 2001
Division 165	
s. 165-1	am. No. 156, 2000; No. 39, 2012
Subdivision 165-A	
s. 165-5	am. No. 145, 2008
s. 165-10	am No 77, 2017
Subdivision 165-B	
s. 165-40	am. No. 73, 2006; No. 39, 2012
s. 165-45	am. No. 73, 2006; No. 39, 2012
s. 165-50	rs. No. 39, 2012
Subdivision 165-C heading	rep No 58, 2006
s. 165-80	rep. No. 92, 2000
Division 168	
s. 168-1	am. No. 20, 2010
s. 168-5	am No 20, 2010; No 2, 2015
s. 168-10	ad. No. 20, 2010
Division 171	
s. 171-1	am. No. 39, 2012
s. 171-5	am. No. 176, 1999; No. 156, 2000; No. 39, 2012
Chapter 5	
Part 5-1	
Division 176	
Division 176	ad. No. 95, 2004
	rs. No. 169, 2012
s. 176-1	ad. No. 95, 2004
	rs. No. 169, 2012
s. 176-5	ad. No. 95, 2004
	rep. No. 169, 2012

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Endnote 4—Amendment history

Provision affected	How affected
Division 177	
s. 177-1	am. No. 176, 1999; No. 58, 2006; No 36, 2015
s. 177-3	am. No. 58, 2006
s. 177-10	am. No. 176, 1999; No. 143, 2004; No. 58, 2006; No. 124, 2013; No. 126, 2015; No. 15, 2017; No. 22, 2017
s. 177-11	ad. No. 143, 2004
s. 177-12	ad. No. 177, 1999 am. Nos. 12, 14 and 39, 2012; No. 96, 2014
s. 177-20	ad. No. 77, 2017
Chapter 6	
Part 6-1	
Division 182	
s. 182-15	am. No. 176, 1999
Part 6-2	
Division 184	
s. 184-1	am. No. 177, 1999; No. 92, 2000; No. 4, 2007; No. 19, 2010
s. 184-5	ad. No. 177, 1999 am. No. 73, 2006
Division 186	rep. No. 176, 1999
s. 186-1	rep. No. 176, 1999
Division 188	
Division 188 heading	rs. No. 80, 2007
s. 188-1	am. No. 80, 2007
s. 188-5	am. No. 73, 2001; No. 134, 2004; No. 80, 2007; No. 112, 2007
s. 188-10	am. No. 73, 2001; No. 134, 2004; Nos. 80 and 112, 2007
s. 188-15	am. No. 176, 1999; No. 77, 2005; No. 80, 2007; No. 2, 2015; No. 52, 2016; No. 65, 2019
s. 188-20	am. No. 176, 1999; No. 77, 2005; No. 80, 2007; No. 2, 2015; No. 52, 2016; No. 65, 2019
s. 188-22	ad. No. 176, 1999 am. No. 169, 2001 (as am. by No. 57, 2002); No. 67, 2003; No. 80, 2007; No. 118, 2017

Endnote 4—Amendment history

Provision affected	How affected
s 188-23	ad No 92, 2000 am No 80, 2007; No 76, 2017
s. 188-24	ad. No. 92, 2000 am. No. 80, 2007; No. 20, 2010
s. 188-25	am. No. 80, 2007
s. 188-30	rs. No. 176, 1999
s. 188-32	ad. No. 92, 2000
s 188-35	ad No 176, 1999 am No 118, 2017
s 188-40	ad No 156, 2000 am No 80, 2007; No 2, 2015
Division 189	
Division 189	ad. No. 92, 2000
s. 189-1	ad. No. 92, 2000
s. 189-5	ad. No. 92, 2000 am. No. 12, 2012
s. 189-10	ad. No. 92, 2000 am. No. 12, 2012
s. 189-15	ad. No. 92, 2000
Part 6-3	
Division 195	
s 195-1	am No 176, 1999; No 177, 1999 (as am by No 156, 2000); No 178, 1999; No 179, 1999; No 52, 2000; No 92, 2000; No 156, 2000; No 55, 2001; No 73, 2001; No 77, 2001; No 168, 2001; No 169, 2001; No 97, 2002; No 67, 2003; No 101, 2003; No 20, 2004; No 95, 2004; No 101, 2004; No 134, 2004; No 143, 2004; No 10, 2005; No 41, 2005; No 78, 2005; No 32, 2006; No 58, 2006; No 73, 2006; No 80, 2006; No 101, 2006; No 32, 2007; No 56, 2007; No 80, 2007; No 112, 2007; No 143, 2007; No 145, 2008; No 14, 2008; No 114, 2008; No 118, 2008; No 133, 2009; No 20, 2010; No 21, 2010; No 56, 2010; No 74, 2010; No 91, 2010; No 41, 2011; No 51, 2011; No 132, 2011; No 12, 2012; No 39, 2012; No 75, 2012; No 169, 2012; No 76, 2013; No 84, 2013; No, 85, 2013; No 96, 2013; No 124, 2013; No 34, 2014; No 83, 2014;

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Endnote 4—Amendment history

Provision affected	How affected
	No 2, 2015; No 36, 2015; No 126, 2015; No 52, 2016; No 15, 2017; No 76, 2017; No 77, 2017; No 118, 2017; No 8, 2019; No 59, 2019; No 116, 2019; <u>No 69, 2020</u> ; No 127, 2021; No 29, 2023; No 69, 2023
Schedule 2	
c. 1	am. No. 176, 1999
Schedule 3	
Schedule 3.....	am. No. 176, 1999
