



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

**No. 73, 1999**



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**An Act to implement A New Tax System by imposing the tax payable under the GST law, so far as that tax is a duty of customs**

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**An Act to implement A New Tax System by imposing the tax payable under the GST law, so far as that tax is a duty of customs**

*[Assented to 8 July 1999]*

The Parliament of Australia enacts:

## **1 Short title**

This Act may be cited as the *A New Tax System (Goods and Services Tax Imposition—Customs) Act 1999*.

## Section 2

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### 2 Commencement

This Act commences on 1 July 2000.

### 3 Imposition

- (1) The tax that is payable under the GST law (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*) is imposed by this section under the name of goods and services tax (*GST*).
- (2) This section imposes GST only so far as that tax is a duty of customs within the meaning of section 55 of the Constitution.

### 4 Rate

The rate of goods and services tax payable under the *A New Tax System (Goods and Services Tax) Act 1999* is 10%.

### 5 Act does not impose a tax on property of a State

- (1) This Act does not impose a tax on property of any kind belonging to a State.
- (2) *Property of any kind belonging to a State* has the same meaning as in section 114 of the Constitution.

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[*Minister's second reading speech made in—  
House of Representatives on 2 December 1998  
Senate on 10 December 1998*]

(220/98)

