



States (Tax Sharing and Health Grants) Act 1981

No. 99 of 1981

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ALLOCATIONS TO STATES



States (Tax Sharing and Health Grants) Act 1981

No. 99 of 1981

An Act to provide for grants to the States and the Northern Territory from the tax collections of the Commonwealth and to provide for grants to the States and the Northern Territory for health purposes

[Assented to 18 June 1981]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

PART I—PRELIMINARY

Short title

1. This Act may be cited as the *States (Tax Sharing and Health Grants) Act 1981*.

Commencement

2. (1) Subject to sub-section (2), this Act shall come into operation on 1 July 1981.

(2) Sections 1, 2, 4, 5, 6, 7, 23 and 30 shall come into operation on the day on which this Act receives the Royal Assent.

Repeal

3. The following Acts are repealed:

States (Personal Income Tax Sharing) Act 1976;

States (Personal Income Tax Sharing) Amendment Act 1978;

States (Personal Income Tax Sharing) Amendment Act 1980.

Interpretation

4. (1) In this Act, unless the contrary intention appears—

“income tax” means income tax as defined by sub-section 6 (1) of the *Income Tax Assessment Act 1936*;

“relevant authority”, in relation to a class of taxes specified in column 1 of Schedule 1, means the person for the time being holding, or performing the duties of, the office specified in column 2 of that Schedule opposite to the reference in column 1 of that Schedule to that class of taxes;

“special rebate”, in relation to a class of taxes specified in Schedule 1, means a rebate declared by the Treasurer under section 7 to be a special rebate in relation to that class for the purposes of this Act;

“special surcharge”, in relation to a class of taxes specified in Schedule 1, means any tax specified in a declaration by the Treasurer under section 7 to the extent to which, or in the respect in which, it is declared to be a special surcharge in relation to that class for the purposes of this Act;

“State” includes the Northern Territory;

“State income tax law” means a law of a State imposing a tax upon income;

“Statistician” means the Australian Statistician;

“year” means a financial year.

(2) A reference in this Act to the Minister for Health, in relation to a State, is a reference to the Minister of that State, however designated, having responsibilities in relation to that State corresponding to the responsibilities of the Commonwealth Minister for Health in relation to the Commonwealth.

Regulations may amend Schedule 1

5. The regulations may amend Schedule 1—

(a) by inserting provisions specifying particular classes of taxes, being taxes first collected on or after 1 July 1981, and designating persons holding, or performing the duties of, specified offices in relation to those classes of taxes; or

(b) by omitting any provision relating to a class of taxes, being taxes no longer collected by the Commonwealth.

Taxes collected by Commonwealth

6. (1) A reference in this Act to the total amount of the taxes collected by the Commonwealth in a year shall be construed as a reference to the total of the net amounts received by the Commonwealth in that year in respect of taxes included in the respective classes of taxes specified in Schedule 1.

(2) For the purposes of sub-section (1), the net amount received by the Commonwealth in a year in respect of taxes included in a particular class shall be ascertained in accordance with the following provisions of this section.

(3) In relation to each class of taxes specified in Schedule 1, the relevant authority shall, within 1 month after the end of the year that commenced on 1 July 1980 and within 1 month after the end of each subsequent year, determine, for the purposes of this Act, the amount that, in the opinion of that authority, was the net amount received by the Commonwealth in that year in respect of taxes included in that class.

(4) For the purposes of sub-section (3), the net amount received by the Commonwealth in a year in respect of taxes included in a particular class is the total of the amounts received by the Commonwealth in that year in respect of taxes included in that class less the total of the amounts of refunds made by the Commonwealth in that year of the whole or any part of amounts received by the Commonwealth, whether in that year or a previous year, in respect of taxes included in that class.

(5) A reference in sub-section (4) to a refund made by the Commonwealth in respect of a tax included in a class of taxes includes a reference to the application of an amount by the Commonwealth in payment of a liability of a person other than a liability for a tax included in that class of taxes.

(6) A reference in sub-section (4) to a refund made by the Commonwealth in respect of a tax included in a class of taxes includes, so far as the class of taxes consisting of income taxes is concerned, a reference to an application of an amount by the Commonwealth in payment of a liability of a person other than a liability for, or otherwise in connection with, a tax under a State income tax law.

(7) For the purpose of the making, under sub-section (3), in respect of a class of taxes (other than income taxes) specified in Schedule 1, of a determination by the relevant authority in relation to that class of taxes, the net amount received by the Commonwealth in a year in respect of taxes included in that class shall, if in that year or a previous year a special surcharge had been imposed, or a special rebate had been provided for, in relation to taxes included in that class, be taken to be the amount that would have been the net amount received by the Commonwealth in respect of taxes included in that class if that special surcharge had not been imposed or the special rebate had not been provided for.

(8) For the purpose of the making, under sub-section (3), in respect of the class of taxes consisting of income taxes, of a determination by the Commissioner of Taxation, the net amount received by the Commonwealth in a year in respect of income taxes shall, if in that year or a previous year a special surcharge had been imposed, or a special rebate had been provided for, in relation to income taxes, or the law of a State had imposed a tax upon the incomes of its residents or had provided for a payment to the Commonwealth in partial discharge of the liability of its residents for income tax, be taken to be the amount that would have been the net amount received by the

Commonwealth in that year in respect of income taxes if that special surcharge had not been imposed, that special rebate had not been provided for or the law of that State had not imposed that tax or had not provided for that payment.

(9) Where a relevant authority makes a determination under sub-section (3), the authority shall inform the Treasurer of the amount determined and the Treasurer shall, as soon as practicable after being so informed, inform the Premier of each State and, in the case of the Northern Territory, the Chief Minister of that Territory, of the amount so determined.

(10) Where a determination is made under sub-section (3) of an amount in respect of a class of taxes in respect of a year, the amount so determined shall be deemed, for the purposes of sub-section (1), to be the net amount received by the Commonwealth in that year in respect of taxes included in that class.

Declaration of special surcharges and special rebates

7. The Treasurer may, by notice published in the *Gazette*—

(a) declare that any tax specified in the notice, being a tax included in a class of taxes specified in Schedule 1, is, to such extent or in such respect as is so specified, a special surcharge in relation to taxes included within that class for the purposes of this Act; or

(b) declare that a rebate specified in the notice, being a rebate of a tax included in a class of taxes specified in Schedule 1, is a special rebate in relation to taxes included within that class for the purposes of this Act,

and may, at any time, by notice published in the *Gazette*, revoke such a declaration with effect from such date as is specified in the notice.

PART II—TAX SHARING GRANTS

Tax sharing grants for 1981-82

8. (1) Each State is entitled to the payment, in respect of the year commencing on 1 July 1981, by way of financial assistance, of an amount that is determined under this section to be the basic tax sharing grant in relation to that State in respect of that year increased by the amount, if any, specified in column 2 of Schedule 2 opposite to the name of that State specified in column 1 of that Schedule and the amount specified in column 3 of that Schedule opposite to the name of that State specified in column 1 of that Schedule.

(2) For the purposes of sub-section (1), the basic tax sharing grant, in relation to a State in respect of the year commencing on 1 July 1981, shall be an amount calculated in accordance with the formula $(A - \$27,000,000) \times B$, where—

A is the product of 1.09 and \$6,285,494,331; and

B is the factor obtained by dividing the adjusted population figure in relation to that State in respect of that year by the total of the adjusted population figures in relation to all the States in respect of that year.

(3) For the purposes of sub-section (2), “adjusted population figure”, in relation to a State in respect of the year commencing on 1 July 1981, means—

- (a) in the case of Victoria, the estimated population of that State on 31 December 1981; and
- (b) in the case of any other State, the estimated population of the State on 31 December 1981 multiplied by—
 - (i) in the case of New South Wales—1.02740;
 - (ii) in the case of Queensland—1.39085;
 - (iii) in the case of South Australia—1.52676;
 - (iv) in the case of Western Australia—1.66516;
 - (v) in the case of Tasmania—2.00188; and
 - (vi) in the case of the Northern Territory—6.30634.

Tax sharing grants for 1982-83, 1983-84 and 1984-85

9. (1) This section applies to the year commencing on 1 July 1982 and each of the next 2 succeeding years.

(2) Each State is entitled to the payment, in respect of each year to which this section applies, by way of financial assistance, of an amount that is determined under this section to be the tax sharing grant in relation to that State in respect of that year.

(3) For the purposes of sub-section (2), the tax sharing grant, in relation to a State in respect of a year to which this section applies, shall be an amount equal to the product of the prescribed amount in respect of that year and the factor obtained by dividing the adjusted population figure in relation to that State in respect of that year by the total of the adjusted population figures in relation to all the States in respect of that year.

(4) The reference in sub-section (3) to the prescribed amount in respect of a year to which this section applies shall be construed as a reference to the amount that bears to the total amount of the taxes collected by the Commonwealth in the year immediately preceding that year the same proportion as the total of the amounts payable to the States under section 8 in respect of the year commencing on 1 July 1981 bears to the total amount of the taxes collected by the Commonwealth in the year that commenced on 1 July 1980.

(5) For the purposes of sub-section (3), “adjusted population figure”, in relation to a State, in respect of a particular year, being a year to which this section applies, means—

- (a) in the case of the State that received the lowest per capita amount under section 8 for the year commencing on 1 July 1981—the estimated population of that State on 31 December in that particular year; or
- (b) in the case of any other State—the estimated population of that State on 31 December in that particular year multiplied by a factor ascertained by dividing the per capita amount received by that State in

respect of the year commencing on 1 July 1981 by the per capita amount received by the State referred to in paragraph (a) in respect of the year commencing on 1 July 1981.

(6) For the purposes of sub-section (5), the per capita amount received by a State in respect of the year commencing on 1 July 1981 shall be ascertained by dividing the amount to which the State is entitled under section 8 in respect of that year by the estimated population of the State on 31 December in that year.

(7) In this section, "State" does not include the Northern Territory.

Determination of population of a State

10. (1) For the purposes of this Act, the estimated population of a State on 31 December in a year shall be taken to be the population of the State on that date as determined by the Statistician under this section.

(2) The determination by the Statistician under this section of the estimated population of a State on 31 December in a year shall be made after that date and before 10 June next following that date.

(3) The Statistician, in making a determination under this section of the estimated population of a State, shall, where practicable, consult with the official Statistician of the State and shall have regard to the latest statistics in relation to population available to the Statistician on the day on which the determination is made.

Minimum entitlements

11. (1) Where the amount to which a State other than the Northern Territory would, but for this sub-section, be entitled under section 8 in respect of the year commencing on 1 July 1981 is less than the amount to which that State was entitled under the *States (Personal Income Tax Sharing) Act 1976* in respect of the year that commenced on 1 July 1980, the State is entitled to the payment, by way of financial assistance, in addition to its entitlement under section 8, of an amount equal to the difference between those amounts.

(2) Where the amount to which a State other than the Northern Territory would, but for this sub-section, be entitled under section 9 in respect of the year commencing on 1 July 1982 or on any subsequent 1 July is less than the amount to which the State was entitled under this Part in respect of the year immediately preceding that year, the State is entitled to the payment, by way of financial assistance, in addition to its entitlement under section 9, of an amount equal to the difference between those amounts.

(3) Where the amount to which the Northern Territory would, but for this sub-section, be entitled under section 8 in respect of the year commencing on 1 July 1981 is less than \$274,176,561 the Northern Territory is entitled to the payment, by way of financial assistance, in addition to its entitlement under section 8, of an amount equal to the difference between those amounts.

PART III—HEALTH GRANTS

Treasurer to assess State's capacity to raise additional revenue from health charges

12. The Treasurer shall, in relation to each State (other than South Australia or Tasmania), and in respect of the year commencing on 1 July 1981 and the year commencing on 1 July 1982 (in this section referred to, in each case, as "the relevant year"), after having consulted with the Commonwealth Minister for Health and, if the Commonwealth Grants Commission has investigated the capacity of the State to raise revenue in respect of that relevant year from charges for health care provided at its public hospitals, after taking into consideration the findings of the Commission, determine the amount by which the revenue that the State could be expected to raise in respect of that relevant year from charges made for the provision of health care at its public hospitals if those charges were imposed at the levels specified in the regulations for the purposes of this section would exceed the amount of the revenue raised by that State in respect of the year that commenced on 1 July 1980 from charges made for health care so provided.

Substitution of consumer price index numbers

13. (1) Subject to sub-section (2), if, at any time, whether before or after the commencement of this Act, the Statistician has published or publishes in respect of a particular March quarter an all groups consumer price index number for the weighted average of the six State capital cities in substitution for an index number previously published by him in respect of that quarter, the publication of the latter number shall be disregarded for the purposes of this Act.

(2) If, at any time, whether before or after the commencement of this Act, the Statistician has changed or changes the reference base for the consumer price index, then, for the purposes of the application of this Act after the change took place or takes place, regard shall be had only to index numbers published in terms of the new reference base.

Health grants to States other than South Australia and Tasmania for 1981-82

14. (1) Each State (other than South Australia or Tasmania) is entitled to the payment, in respect of the year commencing on 1 July 1981, by way of financial assistance, of an amount that is determined under this section to be the basic health grant payable to that State in respect of that year.

(2) For the purposes of sub-section (1), the basic health grant payable to a State in respect of the year commencing on 1 July 1981 shall be—

- (a)** in the case of each State other than Queensland—the amount ascertained by multiplying the basic health grant payable to the State in respect of the year that commenced on 1 July 1980 by 1.10 and by subtracting from the product an amount equal to 60% of the amount determined by the Treasurer under section 12 in relation to that State in respect of the year commencing on 1 July 1981; or

(b) in the case of Queensland—the amount that would be the basic health grant for Queensland in respect of the year commencing on 1 July 1981 if Queensland were a State to which paragraph (a) applied, increased by \$16,000,000.

(3) For the purposes of sub-section (2), the basic health grant payable to a State in respect of the year that commenced on 1 July 1980 is the sum of—

(a) an amount equal to one half of the sum of the amounts that would, under the cost sharing agreement subsisting between the Commonwealth and that State under the *Health Insurance Act 1973*, but subject to the operation of section 21 of this Act, be the net operating costs of public hospitals in that State in respect of that year agreed upon between the Commonwealth Minister for Health and the Minister for Health for that State; and

(b) an amount equal to the sum of the amounts paid by the Commonwealth to that State in respect of that year in relation to community health programs and school dental programs.

Health grants to South Australia and Tasmania for 1981-82

15. (1) South Australia and Tasmania are each entitled to the payment, in respect of the year commencing on 1 July 1981, by way of financial assistance, of an amount that is determined under this section to be the special health grant in relation to that State in respect of that year.

(2) For the purposes of sub-section (1), the special health grant payable to South Australia or Tasmania in respect of the year commencing on 1 July 1981 shall be an amount ascertained by multiplying the special health grant in relation to that State in respect of the year that commenced on 1 July 1980 by 1.10.

(3) For the purposes of sub-section (2), the special health grant payable to South Australia or Tasmania in respect of the year that commenced on 1 July 1980 is an amount equal to the sum of the amounts paid by the Commonwealth to that State in respect of that year in relation to community health programs and school dental programs.

Health grants to States other than South Australia and Tasmania for 1982-83

16. (1) The States (other than South Australia and Tasmania) are together entitled to the payment, in respect of the year commencing on 1 July 1982, by way of financial assistance, of an amount determined by adding together the prescribed amounts in relation to those States in respect of that year.

(2) For the purposes of sub-section (1), the prescribed amount in relation to a State in respect of the year commencing on 1 July 1982 shall be the amount ascertained by multiplying an amount equal to the amount that is specified, in sub-section 14 (3), to be the basic health grant payable to the State in respect of the year commencing on 1 July 1980 by the prescribed factor and by subtracting

from the product the amount determined by the Treasurer under section 12 in relation to that State in respect of the year commencing on 1 July 1982.

- (3) For the purposes of sub-section (2), the prescribed factor is—
 - (a) if the all groups consumer price index number for the weighted average of the 6 State capital cities published by the Statistician in respect of the March quarter of 1982 exceeds the corresponding index number published in respect of the March quarter of the year 1980—the factor obtained by dividing the first-mentioned index number by the second-mentioned index number; or
 - (b) in any other case—the number 1.

Health grants to South Australia and Tasmania for 1982-83

17. (1) South Australia and Tasmania are each entitled to the payment, in respect of the year commencing on 1 July 1982, by way of financial assistance, of an amount that is determined under this section to be the special health grant in relation to that State in respect of that year.

(2) For the purposes of sub-section (1), the special health grant payable to South Australia or Tasmania in respect of the year commencing on 1 July 1982 shall be the amount ascertained by multiplying an amount equal to the amount that is specified, in sub-section 15 (3), to be the special health grant payable to that State in respect of the year commencing on 1 July 1980 by the prescribed factor.

- (3) For the purposes of sub-section (2), the prescribed factor is—
 - (a) if the all groups consumer price index number for the weighted average of 6 State capital cities published by the Statistician in respect of the March quarter of 1982 exceeds the corresponding index number published in respect of the March quarter of the year 1980—the factor obtained by dividing the first-mentioned index number by the second-mentioned index number; or
 - (b) in any other case—the number 1.

Health grants for 1983-84 and for 1984-85

18. (1) The States (other than South Australia and Tasmania) are together entitled to the payment, in respect of the year commencing on 1 July 1983, by way of financial assistance, of an amount that bears to the amount determined under sub-section 16 (1) in respect of the year commencing on 1 July 1982 the same proportion as the total amount of the taxes collected by the Commonwealth in the last-mentioned year bears to the total amount of the taxes collected by the Commonwealth in the year commencing on 1 July 1981.

(2) The States (other than South Australia and Tasmania) are together entitled to the payment, in respect of the year commencing on 1 July 1984, by way of financial assistance, of an amount that bears to the amount to which those States are together entitled under sub-section (1) in respect of the year commencing on 1 July 1983 the same proportion as the total amount of the taxes collected by the Commonwealth in the last-mentioned year bears to the

total amount of the taxes collected by the Commonwealth in the year commencing on 1 July 1982.

(3) South Australia and Tasmania are each entitled to the payment, in respect of the year commencing on 1 July 1983, by way of financial assistance, of an amount that bears to the amount payable to that State under sub-section 17 (1) the same proportion as the total amount of the taxes collected by the Commonwealth in the year commencing on 1 July 1982 bears to the total amount of the taxes collected by the Commonwealth in the year commencing on 1 July 1981.

(4) South Australia and Tasmania are each entitled to the payment, in respect of the year commencing on 1 July 1984, by way of financial assistance, of an amount that bears to the amount payable to that State under sub-section (3) the same proportion as the total amount of the taxes collected by the Commonwealth in the year commencing on 1 July 1983 bears to the total amount of the taxes collected by the Commonwealth in the year commencing on 1 July 1982.

Distribution of certain health grants among the States

19. An amount to which the States (other than South Australia and Tasmania) are together entitled under sub-section 16 (1), 18 (1) or 18 (2) shall be distributed among the States in such manner, being a manner formulated to allow regard to be had to any findings of the Commonwealth Grants Commission relating to the distribution of grants under this Part, as is prescribed for the purposes of that sub-section.

Conditions attaching to health grants to States other than South Australia or Tasmania

20. (1) Financial assistance is granted to a State (other than South Australia or Tasmania) under this Part on the conditions that—

- (a) the State will cause the provision of accommodation or the rendering of services or the provision of accommodation and the rendering of services at public hospitals in that State to be without charge to persons who are—
 - (i) eligible pensioners or the dependants of eligible pensioners; or
 - (ii) disadvantaged persons or the dependants of disadvantaged persons,

within the meaning of the *Health Insurance Act 1973* in circumstances where those persons are to be taken to be public patients for the purposes of this sub-section; and

- (b) the State will cause to be furnished to the Commonwealth Minister for Health such information as that Minister requires concerning the provision of accommodation or the rendering of services or the provision of accommodation and the rendering of services at public hospitals in that State to persons referred to in sub-paragraph (a) (i) or (ii) in circumstances where those persons are to be taken to be public patients for the purposes of this sub-section.

(2) The regulations may specify the circumstances in which persons referred to in sub-paragraph (1) (a) (i) or (ii) are to be taken to be public patients for the purposes of sub-section (1).

(3) If the Treasurer is satisfied that a State has failed to fulfil a condition specified in sub-section (1), he may reduce the grant that would otherwise be payable to that State under this Part in respect of any year by such amount as he determines to be appropriate, being, in a case where the State has complied with the condition specified in paragraph (1) (b), an amount that does not exceed the charges collected from persons in contravention of the condition specified in paragraph (1) (a).

Disagreements between Commonwealth and State Ministers for Health

21. Where the Commonwealth Minister for Health and the Minister for Health for a State are unable to agree upon the inclusion of an item of expenditure amongst items that would, under the cost sharing agreement subsisting between the Commonwealth and that State under the *Health Insurance Act 1973*, be treated as being included within the net operating costs of public hospitals in that State in respect of the year that commenced on 1 July 1980, the Treasurer may, for the purposes of sub-section 14 (3), determine, by writing under his hand, that that item of expenditure or a part of that item of expenditure is, or is not, to be so included and, upon his so doing, that sub-section has effect as if the Commonwealth Minister for Health and the Minister for Health for that State had so agreed.

PART IV—MISCELLANEOUS

Amounts payable to South Australia and Tasmania are additional to entitlements under *Health Insurance Act 1973*

22. The amounts payable to South Australia and Tasmania under Part III in respect of the year commencing on 1 July 1981 or a subsequent year are in addition to any amounts payable to those States in respect of that year under the *Health Insurance Act 1973* in accordance with agreements with those States for the provision of hospital services.

South Australia or Tasmania may elect to terminate cost sharing agreement

23. If, at any time before 1 July 1985, the Premier of South Australia or the Premier of Tasmania elects, by writing under his hand furnished to the Prime Minister, that this section should apply to that State, the regulations may make provision—

- (a) for the modification and adaptation of this Act in its application to that State with effect from a date specified in the regulations, not being a date earlier than 1 July 1981, for the purpose of excluding that State from the operation of sections 15 and 17 and sub-sections 18 (3) and (4) and including that State in the operations of sections 14 and 16, sub-sections 18 (1) and (2) and sections 19 and 20;
- (b) for the termination, with effect from the date specified in the regulations for the purposes of paragraph (a), of the cost sharing

agreement subsisting under the *Health Insurance Act 1973* between the Commonwealth and that State; and

- (c) for the making of all such transitional and consequential provisions as are necessary for the purposes referred to in paragraph (a).

Appropriation

24. Payments under this Act, and any payments to South Australia and Tasmania under the *Health Insurance Act 1973* in accordance with agreements with those States for the provision of hospital services, shall be made out of the Consolidated Revenue Fund, which is appropriated accordingly.

Advance payments

25. The Treasurer may make advances to a State of portions of the amount or amounts to which it appears to him the State will be entitled under this Act in respect of a year.

Treasurer may fix amounts, and times of payments, of financial assistance

26. Financial assistance payable to a State under this Act shall be paid in such amounts, and at such times, as the Treasurer determines.

Determinations to be presumed to be correct

27. A determination made by a relevant authority under section 6, or a determination made by the Statistician under section 10, shall, for the purposes of this Act, be conclusively presumed to be correct.

Review of distribution of Part II grants

28. If the Commonwealth Grants Commission recommends to the Commonwealth any changes in the distribution of grants amongst the States under Part II, the Government of the Commonwealth shall consult with the Governments of the States in relation to the recommendations with a view to submitting to the Parliament legislation to give effect to any changes that the Government of the Commonwealth considers to be desirable as a result of the consultations.

Review of Act

29. (1) The Government of the Commonwealth shall, before 30 June 1985, consult with the Governments of the States with a view to determining whether any change is desirable in the provisions of this Act and submitting to the Parliament legislation to give effect to any changes that the Government of the Commonwealth considers to be desirable as a result of the consultations.

(2) If there has occurred, or is proposed to be, a substantial change in the financial arrangements between the Government of the Commonwealth and the Government or Governments of a State or States, the Government of the Commonwealth may review the provisions of this Act in consultation with the Governments of the States with a view to submitting to the Parliament

legislation to give effect to any change that the Government of the Commonwealth considers to be desirable as a result of the review.

Regulations

30. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters that are required or permitted by this Act to be prescribed, or are necessary or convenient to be prescribed, for carrying out or giving effect to this Act.

SCHEDULE 1

Section 6

COMMONWEALTH TAXES

Column 1 Taxes	Column 2 Relevant authorities
Customs duty on imports collected under <i>Customs Act</i> 1901	Comptroller-General of Customs
Customs duty on coal exports collected under section 133 of <i>Customs Act</i> 1901	Comptroller-General of Customs
Excise duty (other than coal excise and canned fruit excise) collected under <i>Excise Act</i> 1901	Comptroller-General of Customs
Income tax collected under <i>Income Tax Assessment Act</i> 1936	Commissioner of Taxation
Sales tax collected under <i>Sales Tax Assessment Acts</i> (Nos. 1-9) 1930	Commissioner of Taxation
Departure tax collected under <i>Departure Tax Collection Act</i> 1978	Secretary, Department of Immigration and Ethnic Affairs
Estate duty collected under <i>Estate Duty Assessment Act</i> 1914	Commissioner of Taxation
Gift duty collected under <i>Gift Duty Assessment Act</i> 1941	Commissioner of Taxation

SCHEDULE 2

Section 8

ALLOCATIONS TO STATES

Column 1 Name of State	Column 2 Special allocations	Column 3 Allocations in lieu of terminated specific purpose programs and, so far as the Northern Territory is concerned, to take account of population increase
	\$	\$
New South Wales	23,300,000
Victoria	11,000,000	19,300,000
Queensland	12,300,000
South Australia	11,000,000	7,200,000
Western Australia	4,800,000
Tasmania	5,000,000	2,200,000
Northern Territory	9,000,000