



A New Tax System (Goods and Services Tax Imposition (Recipients)—Excise) Act 2005

No. 2, 2005

**An Act to implement A New Tax System by
imposing the tax payable under the GST law, so far
as that tax is imposed on recipients of taxable
supplies and is a duty of excise**

Note: An electronic version of this Act is available in SCALEplus
(<http://scaleplus.law.gov.au/html/comact/browse/TOCN.htm>)

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[Assented to 18 February 2005]

The Parliament of Australia enacts:

A New Tax System (Goods and Services Tax Imposition (Recipients)—Excise) Act 2005 No. 2,
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1 Short title

This Act may be cited as the *A New Tax System (Goods and Services Tax Imposition (Recipients)—Excise) Act 2005*.

2 Commencement

This Act commences on 1 July 2005.

3 Imposition

- (1) The tax that is payable under the GST law 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:
 - (a) would be imposed on the recipient of a taxable supply; and
 - (b) is a duty of excise within the meaning of section 55 of the Constitution.
- (3) In this section, ***GST law***, ***recipient*** and ***taxable supply*** have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Rate

The rate of goods and services tax payable under the GST law (within the meaning of 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.

*[Minister's second reading speech made in—
House of Representatives on 8 December 2004
Senate on 9 December 2004]*

(252/04)

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