



A New Tax System (Goods and Services Tax Transition) Regulations 2000

Statutory Rules 2000 No. 111 as amended

made under the

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

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Part 1 **Preliminary**

1 **Name of Regulations** [see Note 1]

These Regulations are the *A New Tax System (Goods and Services Tax Transition) Regulations 2000*.

2 **Commencement** [see Note 1]

These Regulations commence on gazettal.

3 **Definitions**

In these Regulations, unless the contrary intention appears:

Act means the *A New Tax System (Goods and Services Tax Transition) Act 1999*.

Approved form has the meaning given by section 995-1 of the *Income Tax Assessment Act 1997*.

Car has the meaning given by section 995-1 of the *Income Tax Assessment Act 1997*.

Regulation 3A

**Part 1A Agreements also spanning
1 July 2005****3A Specification of persons for definition of *arbitrator***

- (1) For the definition of *arbitrator* in section 15B of the Act, a person who is a member of a body mentioned in the table is specified.

Item	Body
1	The Institute of Arbitrators and Mediators Australia
2	The Australian Commercial Disputes Centre
3	The Chartered Institute of Arbitrators Australia
4	LEADR

- (2) For the definition of *arbitrator* in section 15B of the Act, each body mentioned in the table is specified.

Item	Body
1	The Institute of Arbitrators and Mediators Australia
2	The Australian Commercial Disputes Centre
3	The Chartered Institute of Arbitrators Australia
4	LEADR

Part 3 Special transitional rules

7 **Acupuncture, naturopathy and herbal medicine (Act s 21 (2))**

- (1) For subsection 21 (2) of the Act, this regulation sets out requirements that a supplier of acupuncture, naturopathy or herbal medicine services must meet for a supply of a service performed by the supplier before 1 July 2003 to be GST-free.

Note For a supply of an acupuncture, naturopathy or herbal medicine service to be GST-free, it must also be a supply that would generally be accepted, in the profession associated with supplying services of the relevant kind, as being necessary for the appropriate treatment of the recipient of the supply: see paragraph 38-10 (1) (c) of the GST Act.

- (2) If the law of the State or Territory in which the acupuncture, naturopathy or herbal medicine service is performed requires a person who performs a service of that kind to have a permission or approval, or to be registered, the supplier must have the permission, approval or registration.
- (3) If subregulation (2) does not apply, the supplier must meet the requirements of subregulation (4) or (5).
- (4) If the supplier commenced practising in the relevant discipline on or before 8 July 1999, the supplier must:
- (a) have been a member of a national professional association of practitioners in the discipline on 8 July 1999 and be a member of an association of that kind when the service is performed; or
 - (b) before the service is performed:
 - (i) have satisfied the requirements for the award of a diploma, advanced diploma or degree in the discipline by completing an accredited course of study; or
 - (ii) have an overseas qualification in the discipline that is assessed by the relevant assessing authority for the discipline as being the equivalent of a diploma, advanced diploma or degree in the discipline.

Regulation 7

- (5) If the supplier commenced practising in the relevant discipline after 8 July 1999, the supplier must, before the service is performed:
- (a) have satisfied the requirements for the award of a diploma, advanced diploma or degree in the discipline by completing an accredited course of study; or
 - (b) have an overseas qualification in the discipline that is assessed by the relevant assessing authority for the discipline as being the equivalent of a diploma, advanced diploma or degree in the discipline.
- (6) In this regulation:
- accredited course of study*** means any of the following courses:
- (a) a course accredited as a higher education course by the authority responsible for the accreditation of higher education courses in the State or Territory in which the course is conducted;
 - (b) a course conducted, and accredited as a higher education course, by a higher education institution authorised by a law of the Commonwealth, or of the State or Territory in which the institution is located, to accredit its own higher education courses;
 - (c) a course accredited by:
 - (i) the authority responsible for the accreditation of vocational education and training courses in the State or Territory in which the course is conducted; or
 - (ii) if the State or Territory in which the course is conducted recognises the accreditation of vocational education and training courses in another State or Territory — the authority responsible for the accreditation of vocational education and training courses in that other State or Territory.

relevant assessing authority, for a discipline, means the relevant assessing authority for the discipline specified by the Minister for Immigration and Multicultural Affairs for the purposes of regulation 2.26B of the *Migration Regulations 1994*.

Regulation 8**8 Compulsory third party schemes (Act s 23)**

- (1) For paragraph (a) of the definition of *compulsory third party scheme* in subsection 23 (2) of the Act, each statutory compensation scheme mentioned in Part 1 of Schedule 1 is specified.
- (2) For paragraph (b) of the definition of *compulsory third party scheme* in subsection 23 (2) of the Act, each scheme or arrangement mentioned in Part 2 of Schedule 1 is specified.

Schedule 1 **Compulsory third party schemes**

(regulation 8)

Item	Statutory compensation scheme	Australian law
101	Compensation scheme for victims of motor accidents	<i>Motor Accidents Act 1988</i> (NSW) <i>Motor Accidents Compensation Act 1999</i> (NSW)
102	Compulsory third party transport accident compensation scheme	Transport Accident Act 1986 (Vic)
103	Statutory insurance scheme	<i>Motor Accident Insurance Act 1994</i> (Qld)
104	Compulsory third party insurance scheme	<i>Motor Vehicle (Third Party Insurance) Act 1943</i> (WA)
105	Third party insurance scheme	<i>Motor Vehicles Act 1959</i> (SA)
106	Compulsory third party insurance scheme	<i>Road Transport (General) Act 1999</i> (ACT)
107	Motor accidents compensation scheme	<i>Motor Accidents (Compensation) Act 1979</i> (NT)
108	Motor accidents insurance scheme	<i>Motor Accidents (Liabilities and Compensation) Act 1973</i> (Tas)

Notes to the *A New Tax System (Goods and Services Tax Transition) Regulations 2000*

Note 1

The *A New Tax System (Goods and Services Tax Transition) Regulations 2000* (in force under the *A New Tax System (Goods and Services Tax Transition) Act 1999*) as shown in this compilation comprise Statutory Rules 2000 No. 111 amended as indicated in the Tables below.

Under the *Legislative Instruments Act 2003*, which came into force on 1 January 2005, it is a requirement for all non-exempt legislative instruments to be registered on the Federal Register of Legislative Instruments. From 1 January 2005 the Statutory Rules series ceased to exist and was replaced with Select Legislative Instruments (SLI series). Numbering conventions remain the same, ie Year and Number.

Table of Instruments

Year and number	Date of notification in <i>Gazette</i> or FRLI registration	Date of commencement	Application, saving or transitional provisions
2000 No. 111	15 June 2000	15 June 2000	
2002 No. 89	9 May 2002	1 July 2000	—
2005 No. 24	10 Mar 2005 (see F2005L00538)	11 Mar 2005	—
2005 No. 63	8 Apr 2005 (see F2005L00849)	9 Apr 2005	—
2006 No. 216	14 Aug 2006 (see F2006L02613)	Rr. 1–10 and Schedule 2: 14 Sept 2006 (see r. 2 (a))	—

Table of Amendments

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Part 1A	
Part 1A.....	ad. 2005 No. 24
R. 3A.....	ad. 2005 No. 24 am. 2005 No. 63
Part 2	
Part 2.....	rep. 2006 No. 216
Rr. 4-5.....	rep. 2006 No. 216
Part 3	
R. 6.....	rep 2006 No. 216
Schedule 1	
Schedule 1.....	am. 2002 No. 89
