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

Statutory Rules 2000 No. /

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I, WILLIAM PATRICK DEANE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *A New Tax System (Goods and Services Tax Transition) Act 1999*.

Dated 7 JUN 2000 2000

WILLIAM DEANE
Governor-General

By His Excellency's Command

C. R. KEMP
Assistant Treasurer



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

Statutory Rules 2000 No. 1

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made under the

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

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Regulation 4

Part 2 Stock on hand on 1 July 2000**4 Specified petroleum products (Act s 16C (1))**

For paragraph 16C (1) (c) of the Act, the following petroleum products are specified:

- (a) diesel:
 - (i) that is mentioned in item 11 of the Schedule to the *Excise Tariff Act 1921*, or Chapter 27 of Schedule 3 to the *Customs Tariff Act 1995*; and
 - (ii) in respect of which duty became payable before 1 July 2000 at the maximum rate applying to diesel when the duty became payable;
- (b) unleaded gasoline:
 - (i) that is mentioned in item 11 of the Schedule to the *Excise Tariff Act 1921*, or Chapter 27 of Schedule 3 to the *Customs Tariff Act 1995*; and
 - (ii) in respect of which duty became payable before 1 July 2000 at the maximum rate applying to unleaded gasoline when the duty became payable;
- (c) leaded gasoline:
 - (i) that is mentioned in item 11 of the Schedule to the *Excise Tariff Act 1921*, or Chapter 27 of Schedule 3 to the *Customs Tariff Act 1995*; and
 - (ii) in respect of which duty became payable before 1 July 2000 at the maximum rate applying to leaded gasoline when the duty became payable;
- (d) heating oil:
 - (i) that is mentioned in item 11 of the Schedule to the *Excise Tariff Act 1921*, or Chapter 27 of Schedule 3 to the *Customs Tariff Act 1995*; and
 - (ii) in respect of which duty became payable before 1 July 2000 at the maximum rate applying to heating oil when the duty became payable;

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- (e) kerosene:
- (i) that is mentioned in item 11 of the Schedule to the *Excise Tariff Act 1921*, or Chapter 27 of Schedule 3 to the *Customs Tariff Act 1995*; and
 - (ii) in respect of which duty became payable before 1 July 2000 at the maximum rate applying to kerosene when the duty became payable.

5 Payment of special petroleum credits (Act s 16C (3))

- (1) A person entitled to a special petroleum credit may apply to the Commissioner for payment of the special petroleum credit.
- (2) The application must be in the approved form.
- (3) The Commissioner must pay the special petroleum credit to which the applicant is entitled:
 - (a) to the person stated in the application as the person to whom the payment is to be made; and
 - (b) by cheque or electronic transfer of funds, in accordance with the instructions in the application.
- (4) If the application is made on or before 30 September 2000, payment must be made within 28 days after the application is made.
- (5) If the application is made after 30 September 2000, payment must be made as soon as practicable after the application is made.

Regulation 6

Part 3 Special transitional rules**6 Detachable trailers designed to be towed by prime movers (Act s 20)**

For paragraph 20 (1) (b) of the Act, any kind of detachable trailer designed to be towed by a prime mover (except a kind of detachable trailer designed to be towed by a car and commonly used for private or domestic purposes) is prescribed.

Note Examples of detachable trailers designed to be towed by a car and commonly used for private or domestic purposes are box trailers, horse floats and caravans.

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

Regulation 7

- (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.
- (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

Regulation 8

- (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*.

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)

Part 1 Statutory compensation schemes

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)

Part 2 Schemes or arrangements

Item	Scheme or arrangement	Australian law
201	Motor accidents insurance scheme	<i>Motor Accidents (Liabilities and Compensation) Act 1973</i> (Tas)

Note

1. Made by the Governor-General on the *Commonwealth of Australia Gazette* on 2000, and notified in 2000. 7 June
15 June