



A New Tax System (Goods and Services Tax) Amendment Regulation 2012 (No. 2)¹

Select Legislative Instrument 2012 No. 148

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *A New Tax System (Goods and Services) Tax Act 1999*.

Dated 28 June 2012

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

DAVID BRADBURY
Assistant Treasurer

1 Name of regulation

This regulation is the *A New Tax System (Goods and Services Tax) Amendment Regulation 2012 (No. 2)*.

2 Commencement

This regulation commences on 1 July 2012.

3 Amendment of *A New Tax System (Goods and Services Tax) Regulations 1999*

Schedule 1 amends the *A New Tax System (Goods and Services Tax) Regulations 1999*.

Schedule 1 Amendments

(section 3)

[1] Regulation 81-10.01

omit

For subsection 81-10 (2)

insert

- (1) For subsection 81-10 (2)

[2] Paragraph 81-10.01 (f), except the note

substitute

- (f) a fee or charge for the provision of information by an Australian government agency if the provision of the information is of a non-regulatory nature;
- (g) a fee or charge for a supply of a non-regulatory nature;
- (h) a fee or charge for a supply by an Australian government agency, where the supply may also be made by a supplier that is not an Australian government agency.

[3] Regulation 81-10.01

insert

- (2) Despite subregulation (1), a fee or charge, the payment of which is covered by subsection 9-17 (3) or (4) of the Act, is not a prescribed fee or charge.

[4] After regulation 81-10.01

insert

81-15.01 Fees and charges which do not constitute consideration

- (1) For section 81-15 of the Act, the following kinds of Australian fees and charges are prescribed:
- (a) a fee or charge for:
 - (i) the kerbside collection of waste; or
 - (ii) the supply, exchange or removal of bins or crates used in connection with kerbside collection of waste;
 - (b) royalties charged in relation to natural resources;
 - (c) a fee or charge imposed on an industry to finance regulatory or other government activities connected with the industry;
 - (d) a fee or charge to compensate an Australian government agency for costs incurred by the agency in undertaking regulatory activities;
 - (e) a fee or charge imposed in relation to a court, tribunal, commission of inquiry or Sheriff's office;
 - (f) a fee or charge for a supply of a regulatory nature made by an Australian government agency;
 - (g) a fee or charge for entry to a national park;
 - (h) any other fee or charge:

- (i) specified in the *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)*, as in force immediately before the commencement of Schedule 4 to the *Tax Laws Amendment (2011 Measures No. 2) Act 2011*; and
 - (ii) imposed before 1 July 2013.
- (2) In this regulation:
waste includes green waste and recyclables.

81-15.02 Fees and charges covered by regulations 81-10.01 and 81-15.01

- (1) The payment of a fee or charge covered by both paragraph 81-10.01 (1) (g) and regulation 81-15.01, or the discharge of a liability to pay the fee or charge, is not to be treated as the provision of consideration.
- (2) The payment of a fee or charge covered by both paragraph 81-10.01 (1) (a), (b), (c), (d), (e), (f) or (h) and regulation 81-15.01, or the discharge of a liability to pay the fee or charge, is to be treated as the provision of consideration.
- (3) However, payment of a fee or charge covered by both regulations 81-10.01 and 81-15.01, or the discharge of a liability to pay the fee or charge, is not to be treated as the provision of consideration if the fee or charge:
 - (a) is specified in the *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)*, as in force immediately before the commencement of Schedule 4 to the *Tax Laws Amendment (2011 Measures No. 2) Act 2011*; and
 - (b) was imposed before 1 July 2013.

Note

- 1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See www.comlaw.gov.au.