



## **Treasury Laws Amendment (Goods and Services Tax) Regulations 2019**

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I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 21 March 2019

Peter Cosgrove  
Governor-General

By His Excellency's Command

Stuart Robert  
Assistant Treasurer

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## 1 Name

This instrument is the *Treasury Laws Amendment (Goods and Services Tax) Regulations 2019*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	At the same time as the <i>A New Tax System (Goods and Services Tax) Regulations 2019</i> commence.	1 April 2019

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under the following:

- (a) the *A New Tax System (Goods and Services Tax) Act 1999*;
- (b) the *A New Tax System (Wine Equalisation Tax) Act 1999*;
- (c) the *Customs Act 1901*.

## 4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

## **Schedule 1—Repeals**

### *A New Tax System (Goods and Services Tax) Regulations 1999*

#### **1 The whole of the instrument**

Repeal the instrument.

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## Schedule 2—Amendments

### *A New Tax System (Wine Equalisation Tax) Regulations 2000*

#### **1 Paragraph 25-5.02(1)(a)**

Omit “made in the way described in Subdivision 168-1 of the *A New Tax System (Goods and Services Tax) Regulations 1999* applies”, substitute “that meets the requirements in Subdivision 168-A of the *A New Tax System (Goods and Services Tax) Regulations 2019*”.

#### **2 Paragraph 25-5.02(1)(b)**

Omit “described in Subdivision 168-2”, substitute “specified in Subdivision 168-B”.

#### **3 Paragraph 25-5.02(1)(c)**

Omit “described in Subdivision 168-3 or 168-3A”, substitute “specified in Subdivision 168-C or 168-D”.

#### **4 Subregulation 25-5.04(1)**

Repeal the subregulation, substitute:

- (1) For the purposes of paragraphs 25-5(1)(e) and (1A)(e) of the Act, if:
  - (a) an amount of wine tax is to be paid in cash to a purchaser of wine; and
  - (b) the amount of wine tax is not an exact multiple of 5 cents;
 then:
  - (c) the amount of wine tax is to be rounded up or down to the nearest exact multiple of 5 cents (rounding up if the amount is an exact multiple of 2.5 cents); and
  - (d) the result of the rounding is the proportion of the amount of wine tax that is to be paid to the purchaser.

#### **5 Subregulation 25-5.04(2)**

Omit “Subdivisions 168-5 and 168-6 of the *A New Tax System (Goods and Services Tax) Regulations 1999*”, substitute “Subdivisions 168-F and 168-G of the *A New Tax System (Goods and Services Tax) Regulations 2019*”.

#### **6 At the end of the instrument**

Add:

## Part 8—Transitional matters

### **Division 34—Transitional matters relating to the Treasury Laws Amendment (Goods and Services Tax) Regulations 2019**

#### **34-1.01 Tourist refund scheme**

Despite the amendments of Division 25 made by Schedule 2 to the *Treasury Laws Amendment (Goods and Services Tax) Regulations 2019*, that Division, as in force immediately before the commencement of that Schedule, continues to apply in relation to any wine exported before that commencement.

## ***Customs Regulation 2015***

### **7 Subparagraph 94A(1)(a)(iv)**

Omit “Part 2-7 of the *A New Tax System (Goods and Services Tax) Regulations 1999*”, substitute “the *A New Tax System (Goods and Services Tax) Regulations 2019*”.

### **8 In the appropriate position in Part 18**

Insert:

### **157 Amendments made by the *Treasury Laws Amendment (Goods and Services Tax) Regulations 2019***

The amendments of section 94A made by Schedule 2 to the *Treasury Laws Amendment (Goods and Services Tax) Regulations 2019* apply in relation to any goods entered for home consumption after the commencement of that Schedule.