

Treasury Laws Amendment (Goods and Services Tax) Regulations 2019

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 *A New Tax System (Goods and Services Tax) Regulations 2019* 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Note: This table relates only to the provisions of this instrument as originally made.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 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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.

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.