

EXPLANATORY STATEMENT

Issued by authority of the Assistant Treasurer

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

A New Tax System (Goods and Services Tax) Regulations 2019

The *A New Tax System (Goods and Services Tax) Act 1999* (the Act) provides the administrative framework for the goods and services tax (GST) law. This includes registration thresholds, tax invoice thresholds, payment of GST, and rules concerning certain GST-free supplies, GST grouping, financial supplies and the tourist refund scheme.

Section 177-15 of the Act provides that the Governor-General may make regulations prescribing matters required or permitted by the Act to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to the Act.

The purpose of the *A New Tax System (Goods and Services Tax) Regulations 2019* (the Regulations) is to remake and improve the operation of the *A New Tax System (Goods and Services Tax) Regulations 1999* (the 1999 Regulations) before they ‘sunset’. The *Legislation Act 2003* provides that all legislative instruments, other than exempt instruments, progressively sunset according to the timetable in section 50 of that Act. Legislative instruments made in the years 1995 to 1999 that were registered on the Federal Register of Legislation on 1 January 2005, such as the 1999 Regulations, are automatically repealed on 1 April 2019. Legislative instruments generally cease to have effect after 10 years unless their operation is extended such as by remaking the instrument.

The Regulations remake and improve the 1999 Regulations by repealing redundant provisions, simplifying language and restructuring provisions for ease of navigation. These changes do not affect the substantive meaning or operation of the provisions except in limited cases that are specifically identified in Attachment A to this Explanatory Statement. The Regulations broadly follow the numbering of the 1999 Regulations.

Further details of the Regulations are set out in Attachment A.

The Act does not specify any conditions that need to be met before the power to make the Regulations may be exercised.

An Exposure Draft of the Regulations and accompanying Explanatory Materials were released for public consultation from 18 December 2018 to 8 February 2019. One public submission was received during the consultation process from the Financial Services Council. This submission raised concerns that the rewrite of the Regulations may have altered the substantive operation of provisions relating to life insurance and recognised trust schemes. The relevant provisions in the Regulations were subsequently revised in response to the submission to clarify that the operation of the provisions has not changed. The submission also noted that the renumbering of the Regulations would result in some additional compliance costs. In response to

stakeholder concerns about compliance costs the Regulations were revised to broadly be consistent with the numbering of the 1999 Regulations.

The Regulations are a legislative instrument for the purposes of the *Legislation Act 2003*.

The Regulations commence on 1 April 2019.

Prior to the making of the Regulations and in accordance with the Office of Best Practice Regulation's Guidance Note on sunseting instruments, the Department of the Treasury self-assessed that the 1999 Regulations were operating effectively and efficiently, and therefore a Regulation Impact Statement was not required. This assessment was informed by the public consultation on the exposure draft Regulations.

A Statement of Compatibility with Human Rights is at [Attachment C](#). The Legislative Instrument is compatible with human rights as it does not raise any human rights issues.

Details of the *A New Tax System (Goods and Services Tax) Regulations 2019*

This attachment sets out further details of the *A New Tax System (Goods and Services Tax) Regulations 2019* (the Regulations). All references are to the Regulations unless otherwise stated. References to a ‘corresponding provision’ are to the corresponding provision in the *A New Tax System (Goods and Services Tax) Regulations 1999* (1999 Regulations), as identified by the finding table in Attachment B.

Changes of a minor or machinery nature, such as the increased use of headings, renumbering and also references to ‘section’ rather than ‘regulation’ in accordance with current drafting practice, are generally not specifically identified in this Attachment. Where changes are made that are intended to apply in a different way or require further explanation, these are identified and explained in this Attachment.

Except as specifically provided below, all sections in the Regulations replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice.

Chapter 1—Introduction

Part 1—Preliminary

Section 1 – Name of Regulations

This section provides that the title of the Regulations is the *A New Tax System (Goods and Services Tax) Regulations 2019*.

Section 2 - Commencement

This section provides that the Regulations commence on 1 April 2019.

Section 3 - Authority

This section provides that the Regulations are made under the *A New Tax System (Goods and Services Tax) Act 1999* (the Act).

Chapter 2—The basic rules

Part 2-5—Registration

**Division 23—Who is required to be registered and who may be registered:
sections 23-15.01 and 23-15.02**

These sections replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice.

Part 2-6—Tax periods

Division 29—What is attributable to tax periods: sections 29-80.01 and 29-80.02

These sections replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice.

Part 2-7—Returns, payments and refunds

Division 33—Payments of GST: sections 33-15.01 to 33-15.09

These sections replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice. Further, there has been some reordering of regulations contained in the 1999 Regulations for ease of reader comprehension.

The regulations that dealt the deferral of payments of amounts of assessed GST on taxable importations in the 1999 Regulations have been reorganised to deal separately with the circumstances in which assessed GST on taxable importations is deferred and the timing and manner of payment of such deferred amounts.

Section 33-15.03 has been remade consistent with the corresponding provision in the 1999 Regulations. However, the definition of related entity has been relocated to the Dictionary in Part 6.4 of the Regulations, consistent with current drafting practice to include definitions in a single location within regulations.

Section 33-15.04 also contains a transitional provision that ensures that an approval by the Commissioner of Taxation (Commissioner) that has been revoked under the 1999 Regulations can be taken into account by the Commissioner (together with any revocation under the Regulations) in deciding if a bank guarantee is required when approving an application for deferred payment of assessed GST on taxable importations.

Chapter 3—The exemptions

Part 3-1—Supplies that are not taxable supplies

Division 38—GST-free supplies

Subdivision 38-A—Food - sections 38-3.01 and 38-3.02

The structure of the regulation in the 1999 Regulations that dealt with GST-free beverages from vending machines has been simplified in section 38-3.02. These changes have not altered its scope or any other feature of its substantive operation. Section 38-3.01 replicates the corresponding regulation in the 1999 Regulations.

Subdivision 38-B—Health: section 38-45.01

Section 38-45.01 replicates the corresponding regulation in the 1999 Regulations with some clarifications made to the way in which the provision is expressed consistent

with current drafting practice. Schedule 3 to the 1999 Regulations has been incorporated as a table within subsection 38-45.01(1) consistent with current drafting practice. These changes to the way the provisions are expressed have not altered the substantive operation of the provisions.

Subdivision 38 E—Exports and other cross border supplies: section 38-185.01

Section 38-185.01 replicates the operation of the corresponding regulation in the 1999 Regulations.

Division 40—Input taxed supplies

Subdivision 40-A—Financial supplies: sections 40-5.01 to 40-5.13

The sections that relate to Subdivision 40-A of the Act replicate the corresponding regulations in the 1999 Regulations consistent with current drafting practice and with some minor clarifications. Section 40-5.01 clarifies that the object of the Subdivision is to identify supplies that are financial supplies. Further, some changes in the order of provisions from the order found in the 1999 Regulations has occurred for ease of reader comprehension.

Definitions that apply to a number of Divisions in the Regulations have been relocated to the Dictionary in the Regulations.

Section 40-5.08 remakes the corresponding regulation in the 1999 Regulations and clarifies that a supply is a financial supply if it is:

- a financial supply under section 40-5.09 that is not excluded under section 40-5.12; or
- an incidental financial supply under section 40-5.10.

Item 6 of the table in subsection 40-5.09(3) has been amended to clarify the reference to life insurance business in subsection 9(1) of the *Life Insurance Act 1995* that was in the 1999 Regulations. As subsection 9(1) in the *Life Insurance Act 1995* does not directly mention life insurance business, the revised item instead refers to life insurance business that consists of the issuing of life policies within the meaning of that Act (which defines life policy as having the meaning given by section 9 of that Act).

Note 3 to the table in subregulation 40-5.09(3) of the 1999 Regulations concerning deposits has been removed from the notes to the table in subsection 40-5.09(3) in the Regulations as it is not relevant.

Subsection 40-5.09(4) remakes the corresponding subregulation in the 1999 Regulations and clarifies that fees for services to non-account holders that would have been financial supplies if they were account holders are also treated as financial supplies.

Subsection 40-5.09(6) remakes the corresponding subregulation in the 1999 Regulations with a simplified structure as a reference to a security also refers to a debenture, document, scheme or capital in a partnership or trust.

Subsection 40-5.11(2) has been included in the Regulations to replace note 2 to the corresponding regulations in the 1999 Regulations and confirms that if an example in Schedule 2 to the Regulations is inconsistent with any other provision of the Regulations then the example does not apply.

Subsection 40-5.13(2) has been included in the Regulations to replace note 2 to the corresponding regulations in the 1999 Regulations and confirms that if an example in Schedule 3 to the Regulations is inconsistent with any other provision of the Regulations then the example does not apply.

Chapter 4—The special rules

Part 4-1—Special rules mainly about particular ways entities are organised

Division 48—GST groups

Subdivision 48-A—Formation and membership of GST groups: sections 48-10.01 to 48-10.04

The sections relating to Division 48 of the Act replicate the corresponding provisions in the 1999 Regulations, but they have been updated in accordance with current drafting practice.

Definitions used for the purposes of the GST grouping rules in Subdivision 48-A in the 1999 Regulations have been relocated to the Dictionary to the Regulations.

The term ‘representative’ in relation to a partner in the partnership has been replaced with the term ‘associated person’ to avoid confusion as ‘representative’ is defined in the Act to have a different meaning.

For clarity and consistency with the Act, ‘GST group’ is no longer defined as including a proposed GST group for the purposes of the relevant provisions of the Regulations. Instead, the Regulations refer to both GST groups and proposed GST groups where this is appropriate.

Subsection 48-10.03(3) updates the reference to ‘charitable institution’ and ‘trustee of a charitable fund’ with endorsed charity consistent with changes to the Act. The definition of endorsed charity has been included in the Act to refer to organisations that can access charitable concessions in the tax law.

Subsection 48-10.04(4) has updated the corresponding provision in the 1999 Regulations concerning grouping by an individual and a partnership. The amendments confirm that an individual can group with a partnership of which they and one or more family members are members or alternatively of which two or more family members are members. The change has been made as previously the provision

could be taken to imply that a partnership could have a single partner, which is not possible.

These changes in the way the provisions are expressed have not altered the substantive operation of the provisions.

Division 51—GST joint ventures

Subdivision 51-A—Formation of and participation in GST joint ventures: section 51-5.01

Section 51-5.01 replicates the operation of the corresponding regulation in the 1999 Regulations.

Part 4-2—Special rules mainly about supplies and acquisitions

Division 70—Financial supplies (reduced credit acquisitions): sections 70-5.01 to 70-5.03

Sections 70-5.01 to 70-5.03 replicate the operation of the corresponding regulations in the 1999 Regulations, but have been updated in accordance with current drafting practice.

Section 70-5.02 replicates the operation of the corresponding regulations in the 1999 Regulations, but has been updated and renumbered to reflect current drafting practice. Item 7 of the table in subsection 70-5.02(1) replaces the terms ‘B-pay’ and ‘GiroPost’ with the terms ‘BPAY’ and ‘Bank@Post’ respectively. Item 9 of the table in subsection 70-5.02(1) has been revised to make clear that the reference to acquisition has the same meaning as when the term is used in Division 40.

Division 78—Insurance: section 78-105.01

Schedule 10 to the 1999 Regulations that listed statutory compensation schemes is instead incorporated as a table within section 78-105.01 consistent with current drafting practice. This change to the way the provisions are expressed has not altered the substantive operation of the provisions.

References to Commonwealth, State and Territory legislation for these schemes have been updated as required. The listed schemes now include the *Return to Work Act 2014* (SA), the *Workers’ Compensation and Rehabilitation Act 2003* (Qld) and the *Motor Accidents Compensation Act 1999* (NSW), which replace several previous listed legislative schemes.

Division 79—Compulsory third party schemes: section 79-35.01

Section 79-35.01 generally replicates the operation of the corresponding regulations in the 1999 Regulations. However, paragraph 79-35.01(i) in the 1999 Regulations has been removed because the *Territory Insurance Office Act* (NT) had been repealed and the new Northern Territory legislation does not provide for similar reimbursement of relevant motor accident scheme expenses.

Division 81—Payment of taxes, fees and charges: sections 81-10.01 to 81-15.02

Sections relating to Division 81 of the Act generally replicate the operation of the corresponding regulations in the 1999 Regulations.

However, the definition of ‘waste’ in the corresponding 1999 Regulations has been relocated to the Dictionary in the Regulations consistent with current drafting practice. Transitional provisions in the 1999 Regulations concerning certain fees and charges imposed prior to 1 July 2013 (former paragraph 81-15.01(1)(h) and subsection 81-15.02(3) of the 1999 Regulations) have not been included in the Regulations relating to Division 81 of the Act as these former provisions are now redundant. Section 7 of the *Acts Interpretation Act 1901* ensures that the repealed transitional provision continues to apply to transactions that occurred prior to repeal.

Part 4-7—Special rules mainly about returns, payments and refunds

Division 168— Tourist refund scheme

References to Australia in the 1999 Regulations have been replaced in sections relating to Division 168 with a reference to the indirect tax zone that is now used in the Act.

Subdivision 168-A—Kinds of acquisitions: sections 168-5.01 to 168-5.05

Sections relating to Subdivision 168-A of the Act replicate the operation of the corresponding regulations in the 1999 Regulations and have been updated for current drafting practice.

Subdivision 168-B—Departure from the indirect tax zone: sections 168-5.05A to 168-5.07

Sections relating to Subdivision 168-B of the Act replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice. The reference to Tourist Refund Scheme (TRS) verification facility in regulation 168-5.07 of the 1999 Regulations has been replaced in section 168-5.07 with a reference to the airport or seaport at which the tourist refund scheme is administered. This gives the same outcome.

Subdivision 168-C—Export as accompanied baggage: sections 168-5.08 to 168-5.10

Sections relating to Subdivision 168-C of the Act replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice.

Section 168-5.10 clarifies the operation of the corresponding regulation in the 1999 Regulations where the acquirer has checked in goods as accompanied baggage. Section 168-5.10 provides that the acquirer of goods presented to an officer of Customs, must request an officer of Customs to endorse the tax invoice for the goods in a manner and form approved by the Comptroller-General of Customs rather than as

previously applied in accordance with arrangements that had been agreed with the Comptroller-General of Customs. This approach clarifies the operation of the ‘arrangement’ that was referred to in the 1999 Regulations and expressly includes the details of the arrangement in the Regulations. In practice, it does not involve any change to the substantive practical operation of the law.

Subdivision 168-D—Export by resident of an external Territory as unaccompanied baggage: sections 168-5.10A to 168-5.10C

Sections relating to Subdivision 168-D of the Act replicate the corresponding provisions in the 1999 Regulations, but have been updated in accordance with current drafting practice. A note is included in section 168-5.10A to explain that a person may be eligible to claim an amount under the TRS for goods that are not accompanied baggage if the goods are exported in circumstances specified in the Subdivision. This means the goods may be exported before or after the time the acquirer lodges a claim at a TRS verification facility in those circumstances. This note merely provides additional guidance about the operation of the provisions to assist readers – no change has been made to the substantive operation of the law.

Subdivision 168-E—Proportion of amount of GST for payment in cash: section 168-5.11

This section replicates the corresponding provision in the 1999 Regulations, but has been updated in accordance with current drafting practice. Additionally, the way in which the rounding rule is expressed in the Regulations has been simplified. However, no change has been made to the substantive operation of the law.

Subdivision 168-F—Documentation relating to entitlement to payment: section 168-5.12

Section 168-5.12 replicates the operation of the corresponding regulation in the 1999 Regulations.

Subdivision 168-G—Period and manner of payment: sections 168-5.14 to 168-5.17

Sections in the Regulations relating to Subdivision 168-G of the Act replicate the operation of the corresponding regulations in the 1999 Regulations.

Chapter 6—Interpretation

Part 6-3—Dictionary in the Act

Division 195—Dictionary in the Act: sections 195-1.01 and 195-1.02

Sections 195-1.01 and 195-1.02 replicate the corresponding regulations in the 1999 Regulations with some clarifications to the way in which the provisions are expressed consistent with current drafting practice.

In particular, Schedule 11 to the 1999 Regulations is instead incorporated as a table within section 195-1.01 (compulsory third party scheme). Similarly, Schedule 12 to the 1999 Regulations is instead incorporated as a table within section 195-1.02 (first aid or life saving course) and the listed qualifications have been updated in accordance with updates to the VET Quality Framework (within the meaning of the *National Vocational Education and Training Regulator Act 2011*). Further, clarification has been included to make clear that qualifications under the previous National Training Framework continue to be specified qualifications under paragraph 195-1.02(1)(a).

Part 6-4—Dictionary: section 196-1.01

The Dictionary incorporates relevant definitions that were included in the various parts of the 1999 Regulations but have now been consolidated in a single definition section in accordance with current drafting practice. Several definitions have been updated as set out below. A note has been included which sets out that a number of expressions used in the regulations are defined in the Act.

The definition of ‘account’ remains unchanged from the 1999 Regulations, other than minor changes to reflect current drafting practice. However, amendments clarify that the defined meaning of account does not apply for the purposes of the references to account contained in the table in subsection 40-5.09(3). This outcome was clear in the 1999 Regulations from the context of the table, as otherwise, because the definition includes accounts mentioned in item 1 of that table, it would be circular. This change is intended to improve clarity and does not alter the substantive outcomes of the law.

The definition of ‘acquisition’ is modified to clarify the interaction between the definitions in the Regulations and the Act. The modified definition provides that the term has the meaning given in the Act and, for the purposes of Division 40 (input taxed supplies), ‘acquisition’ has a meaning affected by section 40-5.05 (for the provision or disposal of an interest, acquisition in Division 40 includes acceptance and receipt of the interest). This modification does not alter the substantive outcomes under the law.

The term ‘representative’ that was included in the 1999 Regulations (former regulation 48-10.01) is now renamed as ‘associated person’ but has the same meaning as the former term ‘representative’. The new term has been used as representative was defined with a different meaning in the Act and current drafting practice is to seek to avoid inconsistent definitions in related legislation.

The definition of ‘associated person’ is separate and has a different meaning from the term ‘associate’ which is defined in the Act. In relation to a partner in a partnership, ‘associated person’ means the partner or a family member of the partner. In relation to a shareholder in a company, ‘associated person’ means the shareholder or a family member of the shareholder.

The definition of ‘securitisation entity’ has been moved into the Dictionary and is amended so that it now provides that a securitisation entity is a trust that satisfies the conditions in subsection 820-39(3) of the *Income Tax Assessment Act 1997*, being broadly that the trust was established for the purpose of managing economic risks

associated with assets, liabilities or investments, the value of the debt interests in the trust is or exceeds 50 per cent of the total value of the assets of the trust and the entity satisfies the criteria of an internationally recognised rating agency to be an insolvency remote special purpose vehicle. A note has also been included with the definition to alert readers that the meaning of the condition in paragraph 820-39(3) is affected by subsection 820-39(4), which makes it clear that this final requirement can be satisfied by a trust whether or not the relevant rating agency has made a determination in respect of that trust.

These conditions are identical to the requirements to be a securitisation entity under the 1999 Regulations. Referring to the conditions in the *Income Tax Assessment Act 1997*, rather than reproducing the conditions avoids duplication and simplifies the overall tax law.

Chapter 7—Transitional

Part 7-1—Transitional matters

Division 197—Transitional matters relating to the repeal of the *A New Tax System (Goods and Services Tax) Regulations 1999: sections 197-1.01 to 197-1.05*

Section 197-1.01 defines commencement time as the time that section commences, old regulations as the 1999 Regulations and repealing regulations as the Regulations.

Section 197-1.02 sets out a transitional rule that provides that the 1999 Regulations (other than Division 168 of the 1999 Regulations) continue to apply in relation to working out net amounts for tax periods starting before the commencement time.

Section 197-1.03 provides that if there was a form approved under section 388-50 in Schedule 1 to the *Taxation Administration Act 1953* for the purposes of a provision of the old regulations immediately before the commencement time and the form could be approved for that purpose under this instrument, the form has effect for the purposes of this instrument as if it had been approved for the purposes of the corresponding provision of this instrument. This provides continuity for approved forms.

Section 197-1.04 provides that regulations 33-15.02 to 33-15.05 and 33-15.09 of the 1999 Regulations continue to apply before commencement time to any applications made under regulation 33-15.02 of the 1999 Regulation for approval to make deferred payments of assessed GST on taxable importations.

Section 197-1.05 provides that Division 168 of the 1999 Regulations continues to apply in relation to any export of goods that occurs before the commencement time. This ensures continued eligibility under the tourist refund scheme.

Schedule 1—Rules for the supply of goods to a relevant traveller

Schedule 1 replicates the corresponding regulations in the 1999 Regulations and clarifies the way in which the provision is expressed to address ambiguities in the old provisions and to be consistent with current drafting practice.

Clause 1 of Schedule 1 provides that the purpose of the Schedule is to specify rules for the supply of goods to a relevant traveller for the purpose of item 7 of the table in subsection 38-185(1) of the Act.

Clause 2 of Schedule 1 provides sealed bag rules for goods. If the relevant traveller takes possession of the goods before presenting to an officer of Customs as departing the indirect tax zone, the supply must be made in accordance with the requirements in column 2 of an item in the table within Clause 2 and within the timeframe (if any) in column 3 for the same item in the table for the supply to be GST-free under item 7 of the table in subsection 38-185(1) of the Act.

These rules replicate the corresponding regulations in the 1999 Regulations but have been updated consistent with current drafting practice.

Clause 3 of Schedule 1 provides the alternative sealed bag rules for liquid, aerosol and gel (LAG) products that must be met to ensure that GST-free treatment applies if the LAG products are required to be surrendered to the traveller's carrier prior to the Australian Border Force border clearance area and so cannot satisfy the general sealed bag rules. In such circumstances the LAG products must be supplied in accordance with the requirements in column 2 of an item and within the timeframe (if any) in column 3 of the same item in the table within Clause 3 for the supply to also be GST-free under item 7 of the table in subsection 38-185(1) of the Act.

These rules replicate the rules that previously applied under the corresponding regulations in the 1999 Regulations, which provided that LAG products need not comply with the general sealed bag rules if they instead complied with an 'interim sealed bag arrangement'. Clause 3 incorporates the content of the 'interim sealed bag arrangement' directly into the Regulations to provide simplicity and transparency. The operation of the arrangements is replicated in the Regulations and therefore there is no change in its application of the arrangement.

Clause 4 contains the customs barrier rules concerning goods brought through the Australian border clearance area. If the relevant traveller takes possession of goods after presenting to an officer of Customs as departing the indirect tax zone, the supply must be made in accordance with the requirements in column 2 of an item and within the timeframe (if any) in column 3 of the same item in the table within Clause 4 for the supply to also be GST-free under item 7 of the table in subsection 38-185(1) of the Act.

These rules replicate the corresponding regulations in the 1999 Regulations but have been updated consistent with current drafting practice.

Clause 5 provides that the Commissioner may, in writing, approve the form of invoice and receipts, including forms that highlight an alteration to, or deletion to, the contents of the invoice or receipt.

Clause 6 provides that a requirement that must be satisfied by a seller under Schedule 1 can be undertaken by their employee or agent.

None of the changes to the way the provisions are expressed has altered the outcomes arising under the 1999 Regulations.

Schedule 2—Examples of financial supply

Schedule 2 replicates the corresponding provisions in the 1999 Regulations, but has been updated in accordance with current drafting practice.

Schedule 3—Examples of supply that is not financial supply

Schedule 3 replicates the corresponding provisions in the 1999 Regulations, but has been updated in accordance with current drafting practice and some renumbering has occurred.

Item 4 of the table in clause 2 of Schedule 3 has been updated to replace the terms ‘B-pay’ and ‘GiroPost’ with the terms ‘BPAY’ and ‘Bank@Post’ respectively.

Item 1 of the table in clause 4 of Schedule 3 has been updated, with the reference to Commonwealth legislation now referring to section 121-1 of the *Private Health Insurance Act 2007*.

ATTACHMENT B

FINDING TABLES - *A New Tax System (Goods and Services Tax) Regulations 2019*

As a result of some of the changes outlined in Attachment A, it was necessary to renumber the provisions in the Regulations. This explanatory statement includes finding tables to assist in identifying which provision in the Regulations corresponds to a provision in the old law that has been rewritten or consolidated, and vice versa.

References to the old law are to the *A New Tax System (Goods and Services Tax) Regulations 1999* unless otherwise specified. References to the new law are to the *A New Tax System (Goods and Services Tax) Regulations 2019* unless otherwise specified. In the finding table, in the Old Law column, 'no equivalent' means that this is a new provision that has no equivalent in the old law. In the 'New Law' column, 'omitted' means that the section from the old law has not been remade.

Finding Table – Old to New Law

<i>Old Law</i>	<i>New Law</i>
<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>	<i>A New Tax System (Goods and Services Tax) Regulations 2019</i>
1	1
2	2
3	196-1.01
23-15.01	23-15.01
23-15.02	23-15.02
29-80.01	29-80.01
29-80.02	29-80.02
33-15.01	33-15.01
33-15.02	33-15.02
33-15.03	33-15.03
33-15.04	33-15.04
33-15.05	33-15.05
33-15.06	33-15.01A
33-15.07	33-15.01B
33-15.08	33-15.08

<i>Old Law</i>	<i>New Law</i>
<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>	<i>A New Tax System (Goods and Services Tax) Regulations 2019</i>
33-15.09	33-15.09
38-3.01	38-3.02
38-3.02	38-3.01
38-45.01	38-45.01
38-185.01	38-185.01
40-5.01	40-5.01
40-5.02	196-1.01
40-5.03	196-1.01
40-5.04	196-1.01
40-5.05	40-5.05
40-5.06	40-5.06
40-5.07	40-5.07
40-5.08	40-5.08
40-5.09	40-5.09
40-5.10	40-5.10
40-5.11	40-5.11
40-5.12	40-5.12
40-5.13	40-5.13
48-10.01	196-1.01
48-10.01A	48-10.01
48-10.02	48-10.02
48-10.03	48-10.03
48-10.03A	48-10.03A

<i>Old Law</i>	<i>New Law</i>
<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>	<i>A New Tax System (Goods and Services Tax) Regulations 2019</i>
48-10.04	48-10.04
51-5.01	51-5.01
70-5.01	70-5.01
70-5.01A	70-5.01A
70-5.02	70-5.02
70-5.02A	70-5.02A
70-5.02B	70-5.02A
70-5.02C	70-5.02A
70-5.02D	70-5.02D
70-5.03	70-5.03
78-105.01	78-105.01
79-35.01	79-35.01
81-10.01	81-10.01
81-15.01	81-15.01
81-15.02	81-15.02
168-5.01	168-5.01
168-5.02	168-5.02
168-5.03	168-5.03
168-5.04	168-5.04
168-5.05	168-5.05
168-5.06	168-5.06
168-5.07	168-5.07
168-5.08	168-5.08

<i>Old Law</i>	<i>New Law</i>
<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>	<i>A New Tax System (Goods and Services Tax) Regulations 2019</i>
168-5.09	168-5.09
168-5.10	168-5.10
168-5.10A	168-5.10A
168-5.10B	168-5.10B
168-5.10C	168-5.10C
168-5.11	168-5.11
168-5.12	168-5.12
168-5.14	168-5.14
168-5.15	168-5.15
168-5.16	168-5.16
168-5.17	168-5.17
195-1.01	195-1.01
195-1.02	195-1.02
200-0.00	197-1.01, 197-1.02, 197-1.03, 197-1.04 and 197-1.05
Schedule 3	38-45.01
Schedule 5	Schedule 1
Schedule 7	Schedule 2
Schedule 8	Schedule 3
Schedule 10	78-105.01
Schedule 11	195-1.01
Schedule 12	195-1.02
Schedule 15	197-1.01, 197-1.02, 197-1.03, 197-1.04 and 197-1.05

<i>Old Law</i>	<i>New Law</i>
<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>	<i>A New Tax System (Goods and Services Tax) Regulations 2019</i>
Dictionary	196-1.01

Finding Table – New to Old Law

<i>New Law</i>	<i>Old Law</i>
<i>A New Tax System (Goods and Services Tax) Regulations 2019</i>	<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>
1	1
2	No equivalent
3	No equivalent
23-15.01	23-15.01
23-15.02	23-15.02
29-80.01	29-80.01
29-80.02	29-80.02
33-15.01	33-15.01
33-15.01A	33-15.06
33-15.01B	33-15.07
33-15.02	33-15.02
33-15.03	33-15.03
33-15.04	33-15.04
33-15.05	33-15.05
33-15.08	33-15.08
33-15.09	33-15.09
38-3.01	38-3.02

<i>New Law</i>	<i>Old Law</i>
<i>A New Tax System (Goods and Services Tax) Regulations 2019</i>	<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>
38-3.02	38-3.01
38-45.01	38-45.01 and Schedule 3
38-185.01	38-185.01
40-5.01	40-5.01
40-5.05	40-5.05
40-5.06	40-5.06
40-5.07	40-5.07
40-5.08	40-5.08
40-5.09	40-5.09
40-5.10	40-5.10
40-5.11	40-5.11
40-5.12	40-5.12
40-5.13	40-5.13
48-10.01	48-10.01A
48-10.020	48-10.02
48-10.03	48-10.03
48-10.03A	48-10.03A
48-10.04	48-10.04
51-5.01	51-5.01
70-5.01	70-5.01
70-5.01A	70-5.01A
70-5.02	70-5.02
70-5.02A	70-5.02A, 70-5.02B, 70-5.02C

<i>New Law</i>	<i>Old Law</i>
<i>A New Tax System (Goods and Services Tax) Regulations 2019</i>	<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>
70-5.02D	70-5.02D
70-5.03	70-5.03
78-105.01	78-105.01 and Schedule 10
79-35.01	79-35.01
81-10.01	81-10.01
81-15.01	81-15.01
81-15.02	81-15.02
168-5.01	168-5.01
168-5.02	168-5.02
168-5.03	168-5.03
168-5.04	168-5.04
168-5.05	168-5.05
168-5.05A	168-5.06
168-5.06	168-5.06
168-5.07	168-5.07
168-5.08	168-5.08
168-5.09	168-5.09
168-5.10	168-5.10
168-5.10A	168-5.10A
168-5.10B	168-5.10B
168-5.10C	168-5.10C
168-5.11	168-5.11
168-5.12	168-5.12

<i>New Law</i>	<i>Old Law</i>
<i>A New Tax System (Goods and Services Tax) Regulations 2019</i>	<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>
168-5.14	168-5.14
168-5.15	168-5.15
168-5.16	168-5.16
168-5.17	168-5.17
195-1.01	195-1.01 and Schedule 11
195-1.02	195-1.02 and Schedule 12
196-1.01	3, 40-5.02, 40-5.03 and Dictionary
197-1.01	200 and Schedule 15
197-1.02	200 and Schedule 15
197-1.03	200 and Schedule 15
197-1.04	200 and Schedule 15
197-1.05	200 and Schedule 15
Schedule 1	Schedule 5
Schedule 2	Schedule 7
Schedule 3	Schedule 8

Statement of Compatibility with Human Rights

Prepared in accordance with Part 3 of the Human Rights (Parliamentary Scrutiny) Act 2011

A New Tax System (Goods and Services Tax) Regulations 2019

This Legislative Instrument is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

Overview of the Legislative Instrument

The *A New Tax System (Goods and Services Tax) Regulations 2019* (the ‘Regulations’) remake and improve the *A New Tax System (Goods and Services Tax) Regulations 1999* (1999 Regulations) by repealing redundant provisions, simplifying language and restructuring provisions for ease of navigation. The Regulations also make some minor clarifications to several provisions in the repealed 1999 Regulations to ensure that they operate as intended.

These changes are not intended to affect the substantive meaning or operation of the provisions.

Human rights implications

This Legislative Instrument does not engage any of the applicable rights or freedoms.

Conclusion

This Legislative Instrument is compatible with human rights as it does not raise any human rights issues.