

ST 2197 - SALES TAX : NEW SOUTH WALES ABORIGINAL LAND COUNCILS

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TAXATION RULING NO. ST 2197

SALES TAX : NEW SOUTH WALES ABORIGINAL LAND COUNCILS

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/5698-4 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1205809	ABORIGINAL LAND COUNCILS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 78, FIRST SCHEDULE

PREAMBLE Sub-item 78(ii) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax goods for use and not for sale by a public authority constituted under any law of the Commonwealth or of a State or Territory for the purpose of carrying out any or all of the functions ordinarily carried out by a municipal, shire or district council which is entitled to exemption under sub-item 78(i) for goods for its use and not for sale.

FACTS 2. Under the Aboriginal Land Rights Act 1983 of New South Wales, various regions have been established within the State. Within the regions are Local Aboriginal Land Councils (LALC's) which are responsible for the administration of aboriginal lands in their areas. The LALC's elect members to represent them on Regional Councils which, in turn, elect representatives to the New South Wales Aboriginal Land Council (NSWALC), i.e. the central controlling body.

3. The NSWALC receives a grant from the government of 7.5% of NSW Land Tax. From this grant disbursements are made to both Regional Councils and LALCs.

4. The principal role of the various Councils is the management and control of land and the management of aboriginal housing.

5. Aboriginal lands are tantamount to Crown lands except that they are held on behalf of the aboriginal people.

RULING 6. Aboriginal Land Councils in NSW are public authorities and are all constituted under State or Commonwealth laws.

7. Having regard to the nature of and the functions performed by the various Aboriginal Land Councils it is considered that they come within sub-item 78(ii), i.e. they are public authorities constituted for the purpose of carrying out functions which may ordinarily be carried out by municipal, shire or district councils. Each of the Councils is entitled to exemption from sales tax in respect of goods acquired for its own use and not for sale.

COMMISSIONER OF TAXATION
9 January 1986

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