



GSTR 2004/5 - Goods and services tax: appropriations

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Goods and Services Tax Ruling

Goods and services tax: appropriations

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Preamble

*This document is a ruling for the purposes of section 37 of the **Taxation Administration Act 1953**. You can rely on the information presented in this document which provides advice on the operation of the GST system.*

What this Ruling is about

1. This Ruling deals with the application of paragraph 9-15(3)(c) of the *A New Tax System (Goods and Services Tax) Act 1999* (the GST Act), to payments made between government related entities that are specifically covered by an appropriation under an Australian law.
2. This Ruling does not discuss grants of financial assistance. Grants are discussed in Goods and Services Tax Ruling GSTR 2000/11.
3. All legislative references in this Ruling are to the GST Act unless otherwise specified.

Date of effect

4. You can rely upon this Ruling on and from its date of issue for the purposes of section 37 of the *Taxation Administration Act 1953*. Goods and Services Tax Ruling GSTR 1999/1 explains the GST rulings system and our view of when you can rely on our interpretation of the law in GST public and private rulings.
5. If this Ruling conflicts with a previous private ruling that you have obtained, this public ruling prevails. However, if you have relied on a private ruling, you are protected in respect of what you have done up to the date of issue of this public ruling. This means that if you have underpaid an amount of GST, you are not liable for the shortfall prior to the date of issue of this later Ruling. Similarly, you are not liable to repay an amount overpaid by the Commissioner as a refund.

Previous ruling

6. This Ruling replaces Goods and Services Tax Ruling GSTR 2000/4. GSTR 2000/4 is withdrawn with effect from the date of issue of this Ruling. You can rely upon GSTR 2000/4 until the date of issue of this Ruling. This means that if you have relied on GSTR 2000/4

to determine whether a payment is consideration, then you are protected in respect of that treatment for payments made prior to the release of this Ruling.

Context for appropriations

7. The policy intent behind the appropriations provision can be found in the following statement in 'Tax reform: Not a new tax, a new tax system'.¹

The Government's intention would be to apply the GST to the commercial activities of all levels of government in the normal manner. However, there are Constitutional limitations on subjecting some activities of government to the GST. The non-commercial activities of government will be outside the scope of the GST. For example, appropriations for general government activities will not be taxable, nor will grants from one level of government to another, as neither constitutes consideration for a supply.

8. The appropriations provision is intended to exclude funding payments, which are non-commercial in nature, from the operation of GST, while not excluding payments which represent fees for goods, services and similar things. This is reflected in paragraph 1.16 of the Senate Supplementary Explanatory Memorandum to the A New Tax System (Goods and Services Tax) Bill 1998.²

For example, if a State government makes an appropriation to a State Crown department, there would be no GST on this payment as it would be covered by **new paragraph 9-15(3)(c)**. If the department makes a further payment to a State authority under the appropriation, there would be no GST on this payment. If the authority distributes the money to various registered community bodies and the community bodies have to use the money for particular purposes (that is, the payments are not unconditional gifts), the payments to the community bodies will be consideration for a supply, and hence will be taxable.

¹ Tax Reform: Not a new tax, a new tax system, Commonwealth of Australia 1998, at page 98.

² In addition, not exempting government from GST on payments or fees for goods, services and similar things is also reflected in the Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations. Section 10 of the *A New Tax System (Commonwealth-State Financial Arrangements) Act 1999* and various Acts of the States and Territories give effect to that Intergovernmental Agreement. Paragraph 17 of that Intergovernmental Agreement states 'The Parties intend that the Commonwealth, States, Territories and local government and their statutory corporations and authorities will operate as if they were subject to the GST legislation. They will be entitled to register, will pay GST or make voluntary or notional payments where necessary and will be entitled to claim input tax credits in the same way as non-Government organisations.'

Ruling with explanation

9. Paragraph 9-15(3)(c) provides that: 'a payment made by a government related entity to another government related entity is not the provision of consideration if the payment is specifically covered by an appropriation under an Australian law.' Therefore, the following requirements have to be met for a payment not to be consideration under that paragraph:

- there has to be an appropriation under an Australian law;
- the payment must be made by a government related entity to another government related entity; and
- the payment must be specifically covered by the appropriation.

Each of these requirements is discussed below.

Appropriation under an Australian law

'Appropriation'

10. The term 'appropriation' is not defined in the GST Act. The Macquarie Dictionary³ defines appropriation as:

1. anything appropriated for a special purpose, as money; 2. the act of appropriating; 3. an act of a legislature authorising money to be paid from the treasury.

11. The Oxford Dictionary of Law⁴ defines appropriation as:

The allocation of a sum of money to a particular purpose. The annual Appropriation Act authorises the issue from the Consolidated Fund of money required to meet government expenditure and allocates it between departments and by reference to itemized heads of expenditure.

12. The dictionary definitions indicate that the term appropriation has a general meaning and a 'government specific' meaning which refers to Acts appropriating money. Having regard to the qualification 'under an Australian law', we regard the 'government specific' meaning as the appropriate meaning in the context of paragraph 9-15(3)(c).

'Australian law'

13. For the appropriations provision to apply the payment must be specifically covered by an appropriation made under an 'Australian law'. The GST Act defines an Australian law by reference to the

³ Revised Third Edition.

⁴ 2002 Edition.

dictionary to the *Income Tax Assessment Act 1997*,⁵ which in turn refers to the definitions in that Act of 'Commonwealth law', 'State law' and 'Territory law'.

14. When the above definitions are read together, 'an Australian law' means:

- a law of the Commonwealth;
- a law of a State; or
- a law of a Territory.

15. The term 'Australian law' would encompass Acts and laws made under law making powers which are delegated by Parliaments, such as regulations, by-laws, proclamations and orders made under Acts. However, appropriations are normally made by Acts of Parliament.

16. On this basis, we consider that an 'appropriation under an Australian law' means an allocation of monies by a statute of the Commonwealth, a State or a Territory, or by delegated legislation.

17. An appropriation under an Australian law provides the Parliamentary authority for the expenditure of government monies for a particular purpose. An appropriation is not in itself a payment. It is an authorisation for an arm of government to draw funds from a specified fund, such as a consolidated revenue fund, in furtherance of the particular purpose.

Payment by a government related entity to another government related entity

18. Paragraph 9-15(3)(c) applies to payments. The payment must be made by a government related entity, and it must be made to another government related entity.

19. The term 'government related entity' is defined in the dictionary to the GST Act.⁶ That definition builds on the 'government entity' definition in section 41 of the *A New Tax System (Australian Business Number) Act 1999* (the ABN Act).

20. For the purposes of this Ruling the two definitions are read together and the term 'government related entity' is taken to mean:

- a Department of State of the Commonwealth;
- a Department of the Parliament;
- an Executive Agency, or Statutory Agency, within the meaning of the *Public Service Act 1999*;
- a Department of State of a State or Territory;

⁵ That is, section 995-1 of the *Income Tax Assessment Act 1997*. See section 195-1 of the GST Act.

⁶ Section 195-1.

- an organisation, whether or not it is an entity, that:
 - (i) is either established by the Commonwealth, a State or a Territory (whether under a law or not) to carry on an enterprise or established for a public purpose by an Australian law; and
 - (ii) can be separately identified by reference to the nature of the activities carried on through the organisation or the location of the organisation, whether or not the organisation is part of a Department or branch described in the first four dot points above or of another organisation of the kind described in (i) or (ii);⁷ or
- a local governing body established by or under a State law or Territory law.⁸

21. The 'government related entity' definition in the GST Act means that the goods and services tax may apply to supplies made between what are separate entities for GST purposes that are both, for example, in the same Department. Each registered government related entity is regarded for GST purposes as a separate entity, and transactions among such entities are subject to the GST law in the same way as transactions among separate legal entities.⁹ In particular, transactions that would not normally be thought to involve any payment from one entity to another may be treated for GST purposes as though they did involve a payment from one government related entity to another. Such payments could be consideration for a supply unless paragraph 9-15(3)(c) applies.

22. Transactions between parts of government that are not separately registered do not involve supplies or acquisitions from separate entities. Consequently, transactions within a government agency or department cannot be subject to GST unless they are supplies made between separately registered government related entities as defined in the GST Act.

23. In the following discussion and examples the entities are government related entities that are individually registered for GST, unless stated otherwise.

⁷ Subparagraph (e)(i) of the definition of 'government entity' in section 41 of the ABN Act limits points (i) and (ii) to organisations which are not entities; this limitation does not apply for the definition of 'government related entity' in section 195-1 of the GST Act (paragraph (b) of that definition).

⁸ This element of the definition does not appear in the ABN Act definition of 'government entity' and is only part of the definition of 'government related entity' in section 195-1 of the GST Act (paragraph (c) of that definition).

⁹ Section 149-15.

Specifically covered

24. Paragraph 9-15(3)(c) requires that the payment be 'specifically covered by an appropriation' under an Australian law. The phrase 'specifically covered' is not defined in the GST Act.
25. A payment specifically covered by an appropriation is an allocation of monies by a statute or by delegated legislation to allow a particular government related entity to meet its expenditure. Once the funds are transferred to the ultimate government related entity, to be used in the course of its operations, any further payments by that government related entity are not specifically covered by the appropriation. This is discussed further at paragraphs 45 to 59.
26. To be specifically covered by an appropriation does not mean that the payment must be specified **in the wording of** the relevant appropriation made under the relevant Australian law. Rather, the payment has to be specifically covered **by** the appropriation. A payment will be specifically covered by an appropriation if it is specified in the wording of the relevant Australian law or if the relevant Australian law together with relevant supporting documents show the payment is specifically covered by the appropriation.
27. To be specified in the relevant Australian law the following must be specified in an Appropriation Act:
- the purpose of the payment;
 - the amount of the payment; and
 - the relevant government related entities.
28. In practice, the specific purpose of an appropriation and the government related entities to which payments specifically covered by the appropriation will be made, will not always be specified by the Appropriation Act. In many cases, the purpose will be specified in very general terms in the Appropriation Act, but explained further in supporting documents. For this reason, a payment will be specifically covered by an appropriation if the Appropriation Act together with relevant supporting documents show the purpose of the payment, the amount of the payment and the government related entity to which the payment is to be made.
29. Relevant supporting documents are those documents which are considered by a Parliament in passing Appropriation Bills, such as budget papers and Portfolio Budget Statements. While not themselves appropriations, such documents help to explain the specific purpose of the appropriation and how it is to be used by the relevant agency or department. Agency Budget Statements are also relevant supporting documents because they underlie and explain the Portfolio Budget Statements.
30. The initial payment specifically covered by an appropriation can be to several government related entities. However, for any subsequent payment by those government related entities to be specifically covered by the appropriation, the payment must be for a transaction that is specified in the Appropriation Act or in the relevant

supporting documents. That is, the Appropriation Act or relevant supporting documents must specify the purpose of the payment, amount of the payment and the relevant government related entities in relation to that transaction.

31. To be specifically covered it is not necessary for the name of each government related entity to be listed in the Appropriation Act or relevant supporting documents – it is sufficient that the Appropriation Act or relevant supporting documents specifies the government related entity or the class of government related entities to which the payment must be made. This means the documentation is required to identify a government related entity or class of government related entities that will receive that payment.

Example 1 – payments are specifically covered

32. *A Portfolio Budget Statement contains information about a State Government Department of Education allocation of \$10 million to the State's government schools to upgrade the schools' information technology facilities. The objectives of the upgrade listed in the Portfolio Budget Statement include increasing the schools' online resources and replacing old computers with new computers.*

33. *An appropriation allocates funds from the State's Consolidated Revenue Fund to the State Government Department of Education.¹⁰ As the funding is specified in the Portfolio Budget Statement the funding is specifically covered by an appropriation under an Australian law. The State Government Department of Education then makes payments to the schools. These payments by the State Government Department of Education are also specifically covered by the appropriation. It is not necessary for the name of each government school to be listed in the Portfolio Budget Statement, as the class of government related entity is specified. Since the payment by the State Government Department of Education is made to a government related entity (the government schools) and is specifically covered by an appropriation, the payment is not consideration.*

Example 2 – payment to a non-government related entity

34. *The same Portfolio Budget Statement from Example 1 provides for a payment of \$2 million to be made to non-government schools. The allocation of funds from the Consolidated Revenue Fund to the State Government Department of Education is specifically covered by an appropriation and therefore is not consideration. Although the*

¹⁰ When the funds are allocated to the Department of Education they may not leave the Consolidated Revenue Fund, and may not do so until paid outside of the government. However, for GST purposes there has still been a payment to the Department of Education and from the Department of Education to the government schools (see paragraph 21). Whether or not the funds have left the Consolidated Revenue Fund is not relevant to determining whether there has been a payment by a government related entity to another government related entity specifically covered by an appropriation under an Australian law.

payments by the State Government Department of Education to the non-government schools are also specified in the Portfolio Budget Statement, these payments do not satisfy paragraph 9-15(3)(c) because the payments are made to non-government schools which are not government related entities. Therefore, the payments from the State Government Department of Education to the non-government schools are consideration.

Example 3 – payments are specifically covered

35. *The schedule to the Annual Appropriation Act 2003-2004 specified an amount of \$1 billion is to be appropriated to the Portfolio administered by the Department. In addition to this \$1 billion, the schedule also specified an amount of \$26 million to be appropriated to the Tribunal within the Department's portfolio as part of the aggregate amount appropriated to the Department. The following payments will be specifically covered by that appropriation, and consequently are not consideration by virtue of paragraph 9-15(3)(c) as the payments are made from one government related entity to another government related entity:*

- *the payment of \$1 billion to the Department; and*
- *the payment of \$26 million from the Department to the Tribunal.*

Intra-government payments that are not specified

36. *If a government related entity uses monies sourced from an appropriation to make a payment to another government related entity, and this payment is not specifically covered in an Appropriation Act or in the relevant supporting documents, then the basic GST rules apply to the payment.*

Example 4 – payment is not specifically covered

37. *A Minister writes to the XYZ Department to notify a funding amount for the construction of a community hall by the XYZ Department. The letter details the funding amount for the XYZ Department's undertaking to construct the community hall. The Minister's letter is not part of the Portfolio or Agency Budget Statements, nor is it part of the relevant supporting documents to the Appropriation Act. The monies used by the Minister's Department to fund the construction of the community hall are taken from a general appropriation to the Minister's portfolio. Therefore, the payment by the Minister's Department to XYZ Department is not specifically covered by an appropriation and the basic GST rules apply.*

Instalments

38. If a payment is made in instalments it can still be covered by paragraph 9-15(3)(c). That is, the payment does not have to be one lump sum made to the intended recipient. The important factors are that the payment is made by one government related entity to another government related entity, and is specifically covered in an Appropriation Act or in the relevant supporting documents.

Payment after expenditure

39. A payment can still be covered by paragraph 9-15(3)(c) if it is made after the expenditure by the recipient to which the payment relates. A payment made on such a basis may be made as a lump sum or by instalments. As for payment by instalments, the payment must be made by one government related entity to another government related entity, and must be specifically covered in an Appropriation Act or in the relevant supporting documents.

Example 5 – payments after expenditure

40. *Included in the annual appropriation to a State Health Department is \$10 million which is to be provided to a public hospital for mental health services. The Portfolio Budget Statement for the Health Department states the amount of the payment, its purpose and that payment will be made to the public hospital. The payment by the State Health Department to the public hospital is made when the public hospital requests payments for expenses already incurred associated with providing mental health services. The public hospital requests a payment of \$2 million after the first quarter of the year. When the State Health Department makes this payment to the public hospital it is not consideration due to the operation of paragraph 9-15(3)(c). Further payments by the State Health Department to the public hospital for the remaining \$8 million will also not be consideration.*

Funding spanning more than one year

41. Sometimes a government initiative commences in one year and funding for that initiative spans several years, so the annual payment is reflected in a base figure for those subsequent years. The Portfolio Budget Statements or Agency Budget Statements for the subsequent years must reference the payment back to the first year of the initiative for the payment to be specifically covered by an appropriation. This is necessary to demonstrate that the funding arrangement is current.

Example 6 – initiatives spanning more than one year

42. The ABC State Government establishes an initiative to improve the main street in DEF town. The upgrade of the main street will be completed over a period of three years, and the funding payment will be divided equally over that three year period. The Agency Budget Statements for the first year describe the initiative, its purpose, the amount of the funds and the government related entity to whom the funding payment is made. For the second and third years of this initiative the Agency Budget Statements include the annual payment as part of a base funding figure for the second and third years and reference the payments back to the first year's Agency Budget Statements by way of a footnote to the base funding figure. Therefore, by reference to the earlier appropriation, the payments for each of the three years are specifically covered by an appropriation.

No choice of supplier

43. The fact the entity has no choice of supplier is not enough to make the payment for that transaction 'specifically covered by an appropriation'. The payment needs to be explicitly covered either in the Appropriation Act or in the relevant supporting documents. If the payment is not specifically covered in the Appropriation Act or relevant supporting documents then the basic GST rules will apply to the payment.

Example 7 – specifically covered and transfer of monies with no choice of supplier

44. A State Government decides to centralise all its stationery purchasing functions which are currently carried out by each individual Department. The State Budget specifies that each Department is to transfer its unspent funding monies for this purpose to an entity, 'Stationery Services Provider'. That entity will then undertake all stationery purchasing activity for the State. The transfer of unspent funding monies is specified in that the relevant amounts and the purpose are specified in the State Budget papers. Consequently, the transfer of the unspent funding is 'specifically covered' by an appropriation. In contrast, if the relevant amounts and purpose were not specified in the Budget papers the transfer of the unspent funding would not be specifically covered by an appropriation. The fact that there was no choice of supplier would not mean that the transfer of the funds was specifically covered.

The initial source of funds being from a payment covered by an appropriation is not material

45. The initial source of funds being from a payment covered by an appropriation is not relevant. What is important is that the payment be to another government related entity and is specifically covered by

an appropriation under an Appropriation Act or in relevant supporting documents such as Portfolio Budget Statements or Agency Budget Statements. It is not enough for the payment to be merely linked to or associated with the appropriation or to another payment that is specifically covered by the appropriation. Payments that are not so specified are subject to the basic GST rules.

Example 8 – consideration for a supply

46. *Newly created Department A is established with the sole function of investigating how to improve the level of exports by Australian enterprises. It received a payment specifically covered by an appropriation to ‘investigate export impediments’ to Australian businesses. As part of Department A’s function it enters into an agreement with Department B to look into law improvement and the existing controls on exports for \$500,000. This \$500,000 is sourced from the funds Department A received that were specifically covered by the appropriation.*

47. *Although the payment to Department B is directly related to and paid for with funds sourced from the appropriation payment for Department A, the purpose and the amount of the payment to Department B is not specified in the Appropriation Act or the relevant budget papers, nor is the relevant government related entity, being Department B. Because these things are not specified in the Appropriation Act or in the relevant supporting documents the payment is not specifically covered by an appropriation and therefore the payment to Department B is subject to the basic GST rules. In addition, the payment by Department A to Department B is a use of the funds in its operations and is therefore not specifically covered by an appropriation. This is discussed further at paragraphs 48 to 59.*

Not all payments between government related entities will be payments made under an appropriation

48. As noted in paragraphs 16 and 17, an ‘appropriation under an Australian law’ is the authority for the expenditure of government monies for a particular purpose; it is the allocation of monies by statute. The hallmark of a payment made with this authority is that it is made specifically to fund an activity. Such payments, as noted in paragraph 8, are not commercial in nature. This is because the payments are an allocation of monies by a statute of the Commonwealth, a State or a Territory, or by delegated legislation to allow the particular government related entity to meet its expenditure.

49. Therefore, once the funds are transferred to the ultimate government related entity to be used in the course of its operations any further payments are not made as an allocation of government monies under the Appropriation Act. The use of the funds, that is, payments made with the funds, to meet the ultimate government related entity’s expenditure in the course of its operations will not be payments specifically covered by an appropriation.

50. For this reason, not all payments between government related entities will be payments specifically covered by an appropriation. Accordingly, an agency may be funded by the allocation of government monies under the authority of an Appropriation Act, but when the funds are subsequently expended on goods and services to further the agency's operations, the funds will not retain the character of a payment specifically covered by an appropriation.¹¹ This accords with the intention as given in the Senate Supplementary Explanatory Memorandum,¹² as noted in paragraph 8 above, where the funding transfer from the department to the State authority was meant to be covered by paragraph 9-15(3)(c), but the use of those funds by the State authority in its operations, such as payments to the community bodies for services, was meant to be subject to the basic GST rules.

51. This remains the case even when the subsequent transaction is documented in the other relevant documents, such as the Portfolio Budget Statements, because the payment does not have the character of being made to specifically fund an activity. The payment could now be characterised as part of the entity's operating account for administration purposes. The payment is no longer made to fund the entity's operations; instead it is used by the entity in its operations.

52. The same conclusion applies even where the supplier of the relevant goods and services is another government related entity.

53. Where the paying agency receives something in return for the payment, the payment will be consideration for a supply. That is, the basic GST rules will apply to the payment.

Example 9 – not a payment specifically covered by an appropriation

54. *Local councils receive funding allocated under an Appropriation Act from their State Government for the purpose of improving the State's roads. Once the funds have been transferred to each of the local councils from the State government the money has reached the ultimate government related entities for use in their operations. Therefore, any further payments with that money are not specifically covered by the appropriation. One local council uses this money to hire earthmoving equipment from another local council. The expenditure on the earthmoving equipment will be consideration.*

Example 10 – not a payment specifically covered by an appropriation – government supplier

55. *Using the same facts from Example 1, when the money has reached a government school it has reached the ultimate government related entity for use in its operations. Any further payments with that*

¹¹ Note that, as discussed in paragraph 45, it is not enough for the payment to be made from funds received under an appropriation.

¹² Senate Supplementary Explanatory Memorandum to the A New Tax System (Goods and Services Tax) Bill 1998.

money are not specifically covered by the appropriation. If a government school enters into a contract with another government school for acquisitions to upgrade its information technology facilities the use of the money is not specifically covered by the appropriation. When the school expends the funding allocated to it under the Appropriation Act the basic GST rules will apply to the supply and acquisition of the upgrades to the school's information technology facilities.

Example 11 – not a payment specifically covered by an appropriation – cost recovery basis

56. *Department A occupies a building in the city centre. As one level of the building is unoccupied by Department A it leases the space to Department B. The rent that Department B pays to Department A is calculated on a cost recovery basis. The rent is paid using funds allocated to Department B in an Appropriation Act for its general running costs. The payment from Department B to Department A is not specifically covered by an appropriation. Department A makes a supply of accommodation to Department B for consideration. The supply of accommodation is subject to the basic GST rules. It does not matter that the rent is calculated on a cost recovery basis.*

Example 12 – not a payment specifically covered by an appropriation – funding deed

57. *A payment of \$2 million is made from the Consolidated Revenue Fund to the Parks Department for the purpose of irrigating parks. This payment is specifically covered by an appropriation.*

58. *The Parks Department in turn enters into a Funding Deed with a Council. The Funding Deed says the provision of funds is subject to the Council's compliance with the terms and conditions of the Funding Deed. This Funding Deed includes various milestones the Council is required to satisfy and performance indicators to show the milestones have been met. The Council is also required to prepare reports under the Funding Deed such as reports on the performance of irrigation systems, proposed methods to improve irrigation effectiveness and the acquittal of funds. If the milestones are not met by the Council the Funding Deed allows the Parks Department to recover monies from the Council.*

59. *In this case, the Parks Department is the ultimate government related entity and therefore any use it makes of the funds will be in furthering its operations. When it pays the funds to the Council, the funds do not retain the character of a payment specifically covered by an appropriation. The payment made by the Parks Department to the Council is not covered by paragraph 9-15(3)(c).¹³ In any case, the*

¹³ Goods and Services Tax Ruling GSTR 2000/11: grants of financial assistance, may apply to the Funding Deed.

payment would not be specifically covered by an appropriation because the Council was not specified in the Appropriation Act or in the relevant supporting documents.

Detailed contents list

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GSTR 2000/4

Related Rulings/Determinations:

GSTR 1999/1; GSTR 2000/11

Subject references:

- appropriations
- Australian law
- consideration
- government related entity
- taxable supply

Legislative references:

- ANTS(ABN)A99 41
- ANTS(CSFA)A99 10
- ANTS(GST)A99 9-15(3)(c)
- ANTS(GST)A99 149-15
- ANTS(GST)A99 195-1
- ITAA 1997 995-1
- Public Service Act 1999

- TAA 1953 37

- Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations
- A New Tax System (Commonwealth-State Financial Arrangements) Act 1999 10

Other references:

- Macquarie Dictionary, Revised Third Edition
- Oxford Dictionary of Law, 2002 Edition
- Tax Reform: Not a new tax, a new tax system, Commonwealth of Australia 1998
- Senate Supplementary Explanatory Memorandum to the A New Tax System (Goods and Services Tax) Bill 1998

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