





# **Federal Financial Relations (Consequential Amendments and Transitional Provisions) Act 2009**

**No. 12, 2009**

**An Act to deal with consequential and transitional  
matters arising from the enactment of the *Federal  
Financial Relations Act 2009*, and for other  
purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)



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# **Federal Financial Relations (Consequential Amendments and Transitional Provisions) Act 2009**

**No. 12, 2009**

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**An Act to deal with consequential and transitional matters arising from the enactment of the *Federal Financial Relations Act 2009*, and for other purposes**

[Assented to 26 March 2009]

The Parliament of Australia enacts:

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## 1 Short title

This Act may be cited as the *Federal Financial Relations (Consequential Amendments and Transitional Provisions) Act 2009*.

## 2 Commencement

- (1) Each provision of this Act 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.

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day on which this Act receives the Royal Assent.	26 March 2009
2. Schedule 1	1 July 2009.	1 July 2009
3. Schedule 2, items 1 to 4	At the same time as the <i>Federal Financial Relations Act 2009</i> commences.	1 April 2009
4. Schedule 2, item 5	The day after this Act receives the Royal Assent.	27 March 2009
5. Schedule 2, items 6 to 12	At the same time as the <i>Federal Financial Relations Act 2009</i> commences.	1 April 2009
6. Schedule 3	1 July 2009.	1 July 2009
7. Schedule 4	1 July 2009.	1 July 2009

Note: This table relates only to the provisions of this Act as originally passed by both Houses of the Parliament and assented to. It will not be expanded to deal with provisions inserted in this Act after assent.

- (2) Column 3 of the table contains additional information that is not part of this Act. Information in this column may be added to or edited in any published version of this Act.

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### **3 Schedule(s)**

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## Schedule 1—Amendments commencing on 1 July 2009

### *A New Tax System (Commonwealth-State Financial Arrangements) Act 1999*

#### **1 Section 1**

Omit “(Commonwealth-State Financial Arrangements)”, substitute  
“(Managing the GST Rate and Base)”.

Note: This item amends the short title of the Act. If another amendment of the Act is described by reference to the Act’s previous short title, that other amendment has effect after the commencement of this item as an amendment of the Act under its amended short title (see section 10 of the *Acts Interpretation Act 1901*).

#### **2 Section 3**

Repeal the section, substitute:

#### **3 Outline of Act**

This Act deals with circumstances in which the rate of the GST and the GST base can be altered.
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#### **3 Section 4 (definition of *estimated population*)**

Repeal the definition.

#### **4 Section 4 (definition of *general interest charge*)**

Repeal the definition.

#### **5 Section 4 (definition of *GST law*)**

Repeal the definition.

#### **6 Section 4 (definition of *GST revenue*)**

Repeal the definition.

#### **7 Section 4 (definition of *GST year*)**

Repeal the definition.

**8 Section 4 (definition of *guaranteed minimum amount*)**

Repeal the definition.

**9 Section 4 (definition of *Health Minister*)**

Repeal the definition.

**10 Section 4 (definition of *hospital grant*)**

Repeal the definition.

**11 Section 4 (definition of *index factor*)**

Repeal the definition.

**12 Section 4 (definition of *index number*)**

Repeal the definition.

**13 Section 4 (definition of *luxury car tax law*)**

Repeal the definition.

**14 Section 4 (definition of *relativities factor*)**

Repeal the definition.

**15 Section 4 (definition of *Torres Strait Treaty*)**

Repeal the definition.

**16 Section 4 (definition of *transitional GST year*)**

Repeal the definition.

**17 Section 4 (definition of *wine equalisation tax law*)**

Repeal the definition.

**18 Sections 5, 6, 7, 8 and 9**

Repeal the sections.

**19 Parts 2, 4 and 5**

Repeal the Parts.

**20 Schedules 1 and 2**

Repeal the Schedules.

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## Schedule 2—Other amendments

### *COAG Reform Fund Act 2008*

#### **1 At the end of section 5**

Add:

- Note 3: An amount may be credited to the COAG Reform Fund under section 9 or 16 of the *Federal Financial Relations Act 2009*.
- Note 4: An amount may be credited to the COAG Reform Fund under section 23 of the *Interstate Road Transport Act 1985*.
- Note 5: An amount may be credited to the COAG Reform Fund under section 75 of the *Offshore Petroleum and Greenhouse Gas Storage Act 2006*.

#### **2 At the end of subsection 7(1)**

Add:

- ; and (c) the grant is not covered by subsection 23(2) of the *Interstate Road Transport Act 1985*; and
- (d) the grant is not covered by section 75 of the *Offshore Petroleum and Greenhouse Gas Storage Act 2006*.

#### **3 Subsection 7(3) (note)**

After “Note”, insert “1”.

#### **4 At the end of subsection 7(3) (after the note)**

Add:

- Note 2: The provision referred to in paragraph (1)(c) deals with the channelling, through the COAG Reform Fund, of State/Territory grants payments from the Interstate Road Transport Account continued in existence by subsection 21(1) of the *Interstate Road Transport Act 1985*. For terms and conditions of those grants, see the *Interstate Road Transport Act 1985*.
- Note 3: The provision referred to in paragraph (1)(d) deals with the channelling, through the COAG Reform Fund, of certain payments to Western Australia under the *Offshore Petroleum and Greenhouse Gas Storage Act 2006*.

### *Health Care (Appropriation) Act 1998*

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**5 Paragraph 4(3)(b)**

Omit “\$52,260,000,000”, substitute “\$52,760,000,000”.

***Interstate Road Transport Act 1985***

**6 Subsection 3(1)**

Insert:

***COAG Reform Fund*** means the COAG Reform Fund established by section 5 of the *COAG Reform Fund Act 2008*.

**7 Subsection 23(1)**

Repeal the subsection, substitute:

- (1) Such amounts as are ascertained in accordance with a determination made by the Minister in writing for the purposes of this subsection are to be:
  - (a) debited from the Account; and
  - (b) credited to the COAG Reform Fund for the purposes of making grants of financial assistance to a State for expenditure by the State on the maintenance and upkeep of roads in the State that are used by registered motor vehicles or trailers.
- (2) The Treasurer must ensure that, as soon as practicable after an amount is credited to the COAG Reform Fund under subsection (1) for the purposes of making a grant of financial assistance to a State, the COAG Reform Fund is debited for the purposes of making the grant.

**8 Subsection 23(4)**

After “under this Act”, insert “, and payments of amounts credited to the COAG Reform Fund under subsection (1),”.

**9 Subsections 23(5) and (6)**

Omit “Payment of an amount to a State”, substitute “The payment to a State of an amount credited to the COAG Reform Fund”.

***Offshore Petroleum and Greenhouse Gas Storage Act 2006***

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Note: The *Offshore Petroleum Act 2006* was renamed as the *Offshore Petroleum and Greenhouse Gas Storage Act 2006*, and renumbered, by the *Offshore Petroleum Amendment (Greenhouse Gas Storage) Act 2008*.

## 10 Section 7

Insert:

***COAG Reform Fund*** means the COAG Reform Fund established by section 5 of the *COAG Reform Fund Act 2008*.

## 11 At the end of Section 75

Add:

*Payment through COAG Reform Fund*

- (3) An amount that is payable by the Commonwealth under this section must be credited to the COAG Reform Fund for the purposes of paying the amount to Western Australia.
- (4) The Treasurer must ensure that, as soon as practicable after an amount is credited to the COAG Reform Fund under subsection (3), the COAG Reform Fund is debited for the purposes of paying the amount to Western Australia.
- (5) For the purposes of:
  - (a) the *COAG Reform Fund Act 2008*; and
  - (b) the *Financial Management and Accountability Act 1997*;the payment of an amount that the Commonwealth is liable to pay under this section is taken to be a payment by way of a grant of financial assistance.

## 12 Section 77

Omit “this Division”, substitute “section 76”.

## **Schedule 3—Repeal**

### ***Health Care (Appropriation) Act 1998***

#### **1 The whole of the Act**

Repeal the Act.

## Schedule 4—Transitional provisions

### 1 Payments for the 2008-09 GST year

Despite the amendments to the *A New Tax System (Commonwealth-State Financial Arrangements) Act 1999* made by this Act, that Act continues to apply, in relation to the 2008-09 GST year (within the meaning of that Act), as if those amendments had not been made.

### 2 Overpayments and underpayments for the 2008-09 GST year

- (1) If a State has been paid an amount in excess of the amount that, under a provision of the Financial Arrangements Act, it was entitled to receive by way of financial assistance for the 2008-09 GST year, the Minister must deduct an amount equal to the excess from any amount that the State is entitled to receive by way of financial assistance under section 5 of the *Federal Financial Relations Act 2009* for the financial year starting on 1 July 2009.
- (2) If a State has been paid less than the amount that, under a provision of the Financial Arrangements Act, it was entitled to receive by way of financial assistance for the 2008-09 GST year, the Minister must add an amount equal to the shortfall to any amount that the State is entitled to receive by way of financial assistance under section 5 of the *Federal Financial Relations Act 2009* for the financial year starting on 1 July 2009.
- (3) Payments made under subitem (2) are to be made out of the Consolidated Revenue Fund, which is appropriated accordingly.
- (4) In this item:  
*Financial Arrangements Act* means the *A New Tax System (Commonwealth-State Financial Arrangements) Act 1999*.  
*GST year* has the same meaning as in the Financial Arrangements Act.  
*State* includes the Australian Capital Territory and the Northern Territory.

### 3 Grants paid under section 4 of the *Health Care (Appropriation) Act 1998*

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Despite the repeal of the *Health Care (Appropriation) Act 1998* by this Act, subsections 4(5), 5(2) and 5(3) of that Act, and any delegations under section 7 of that Act of powers under subsection 5(2) or (3) of that Act, continue to apply, in relation to grants of financial assistance paid during the appropriation period (within the meaning of that Act) starting on 1 July 2003, as if that repeal had not happened.

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[*Minister's second reading speech made in—  
House of Representatives on 12 February 2009  
Senate on 12 March 2009*]

(13/09)

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