

DEPARTMENT OF THE TREASURY

A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2000 (No. 3) under s. 81-5 of the *A New Tax System (Goods and Services Tax) Act 1999*

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

Made 14/03/2001
Tabled 22/05/2001 S 22/05/2001 HR

Summary Specifies the taxes, fees and charges that are excluded from the scope of the GST.

Currency (Perth Mint) Determination 2001 (No. 1) under s. 13A(1) of the *Currency Act 1965*

Currency Act 1965

Made 20/04/2001
Tabled 22/05/2001 S 22/05/2001 HR

Summary Specifies the design and characteristics of a bi-metal gold and silver \$20 coin, a silver proof \$5 coin, and a \$5 frosted uncirculated coin, each of which is part of the Bradman Commemorative Collective Coin release.

Commonwealth Places (Mirror Taxes) Modification of Applied Laws (Tasmania) Notice 2001 under s. 8(2) of the *Commonwealth Places (Mirror Taxes) Act 1998*

Commonwealth Places (Mirror Taxes) Act 1998

Made 04/05/2001
Tabled 22/05/2001 S 22/05/2001 HR

Summary Prescribes the modifications of the applied Tasmanian taxing laws in relation to Commonwealth places in Tasmania.

Currency (Royal Australian Mint) Determination 2001 (No. 3) under s. 13A(1) of the *Currency Act 1965*

Currency Act 1965

Made 04/04/2001
Tabled 22/05/2001 S 22/05/2001 HR

Summary Specifies the design and characteristics of copper and nickel 20 cent collector and circulating coins as part of the Centenary of Federation Coin Program.

Income Tax Amendment Regulations 2001 (No. 1) Statutory Rules 2001 No. 81

Income Tax Assessment Act 1936

Made 24/04/2001
Tabled 22/05/2001 S 22/05/2001 HR

Summary Amend the method of calculating the tax rebate for pensioners and low income aged persons.

**Income Tax Amendment Regulations 2001 (No. 2)
Statutory Rules 2001 No. 100**

Income Tax Assessment Act 1936

Made 16/05/2001
Tabled 24/05/2001 S 24/05/2001 HR

Summary Add four countries to the Limited Exemption List of countries contained in Schedule 10 of the Principal Regulations.

**Insurance Amendment Regulations 2001 (No. 1)
Statutory Rules 2001 No. 71**

Insurance Act 1973

Made 05/04/2001
Tabled 22/05/2001 S 22/05/2001 HR

Summary Prescribe the GST as a deduction for the purposes of calculating the premium income of authorised general insurers.

**Superannuation Guarantee (Administration)
Amendment Regulations 2001 (No. 1)
Statutory Rules 2001 No. 87**

Superannuation Guarantee (Administration) Act 1992

Made 03/05/2001
Tabled 22/05/2001 S 22/05/2001 HR

Summary Provide a scheme whereby in certain circumstances the Commissioner of Taxation may make superannuation guarantee shortfall payments to an employee's identified complying superannuation fund, approved deposit fund or RSA.

**Taxation Laws Amendment (Excise Arrangements) Regulations 2001 (No. 1)
Statutory Rules 2001 No. 83**

Coal Excise Act 1949

Distillation Act 1901

Excise Act 1901

Spirits Act 1906

Made 03/05/2001
Tabled 22/05/2001 S 22/05/2001 HR

Summary Make changes to the *Excise Regulations 1925*, the *Distillation Regulations 1926*, the *Spirits Regulations 1926*, and the *Coal Excise Regulations 1949*, that are consequential to the *Taxation Laws Amendment (Excise Arrangements) Act 2001*.

**Trade Practices Amendment Regulations 2001
(No. 3)
Statutory Rules 2001 No. 74**

Trade Practices Act 1974

Made 05/04/2001
Tabled 22/05/2001 S 22/05/2001 HR

Summary Prescribe changes to the rate of excise and customs duty on certain beer to come within the definition of 'New Tax System changes' under section 75AT of the *Trade Practices Act 1974*.