

Contents	Page
What this Ruling is about	1
Ruling and explanation	1
Date of effect	2
References	2
Schedule	3

## Public Ruling General:

### APPLICATION OF GST TO CERTAIN STATE TAXES, FEES AND CHARGES

*A Public Ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue(s) it addresses. Where a change in legislation or case law (the law) affects the content of a Public Ruling, the change in the law overrides the Public Ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.*

## What this Ruling is about

1. Under Division 81 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), the goods and services tax (GST) applies to payments of Australian taxes, except those taxes that are specified in a written determination of the Commonwealth Treasurer.
2. The Commonwealth Treasurer has issued a determination that is periodically updated and lists items that are exempt from the GST. The current version of this determination, *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No.1)*, is available on the Commonwealth Treasury website.
3. This Public Ruling lists the taxes, fees and charges received by the Office of State Revenue (OSR) which are listed in the determination and which are therefore exempt from GST as a result of the determination by the Commonwealth Treasurer.

## Ruling and explanation

4. Under the terms of the determination, the taxes, fees and charges listed in the Schedule which are received by OSR are exempt from GST. Consequently, those taxes, fees and charges do not attract GST and do not increase or decrease as a result of the GST.
5. Penalties, fines and interest (including interest on fuel subsidy overpayments under the *Fuel Subsidy Act 1997*) received by OSR are not included in the determination, as these amounts do not attract GST.

### **Tax assessments and the Australian Business Number**

6. As the taxes, fees and charges collected by OSR are not subject to GST, OSR does not issue tax invoices or include an Australian Business Number on tax assessments or fee invoices issued for those amounts.

### **Freedom of information applications and GST**

7. Fees and charges such as application fees, photocopying charges, charges for copies of documents and charges to view documents under the *Right to Information Act 2009* have also been included in the determination. There has therefore been no increase in these amounts as they do not attract GST.

### **Date of effect**

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8. This Public Ruling has effect from the date of issue and is based on the *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No.1)* as approved by the Commonwealth Treasurer which commenced on 1 January 2011.

David Smith  
Commissioner of State Revenue  
Date of Issue 20 September 2011

### **References**

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Public Ruling	Issued	Dates of effect	
		From	To
GEN007.4	20 September 2011	20 September 2011	Current
GEN007.3	5 July 2010	5 July 2010	19 September 2011
GEN007.2	3 July 2009	3 July 2009	4 July 2010
GEN007.1	24 February 2009	24 February 2009	2 July 2009
Supersedes Revenue Ruling G 7.4	1 July 2005	1 July 2005	23 February 2009

**Schedule****A New Tax System (Goods and Services Tax)(Exempt Taxes, Fees and Charges)  
Determination 2011 (No.1)****Taxes, fees and charges exempt from GST**

<b>Australian tax, fee or charge</b>	<b>Australian law</b>	<b>Notes</b>
Payroll Tax	<i>Payroll Tax Act 1971</i>	Tax on the gross wages paid or payable by certain employers  Fee payable for treating an objection as an appeal and lodging it in the Supreme Court
Stamp duties	<i>Stamp Act 1894</i> <i>Stamp Duties Regulation 1999</i>	Stamp duties on certain transactions and financial instruments  Costs payable by taxpayer on or before service of notice of appeal  Fee for returning by post instruments lodged for assessment  Fee for notifying an assessment of 1 or more instruments relating to a particular transaction  Fee for stamping an instrument not chargeable with duty
Duties	<i>Duties Act 2001</i> <i>Duties Regulation 2002</i>	Duties on certain transactions and financial instruments  Fee for stamping an instrument not chargeable with duty  Fee for returning by post instruments lodged for assessment
Debits tax	<i>Debits Tax Act 1990</i> <i>(Debits Tax Repeal Act 2005)</i>	Tax on debits to cheque accounts with financial institutions
Reimbursement of costs	<i>Taxation Administration Act 2001</i> <i>Taxation Administration Regulation 2002</i>	Recovery of cost of transcribing or translating records or information
Reimbursement of costs	<i>Fuel Subsidy Act 1997</i> <i>Fuel Subsidy Regulation 1998</i> <i>(Fuel Subsidy Repeal Act 2009)</i>	Recovery of costs of transcribing or translating records or information
Land tax	<i>Land Tax Act 2010</i> <i>Land Tax Regulation 2010</i> <i>(Land Tax Act 1915 and Land Tax Regulation 1999)</i>	Tax on the unimproved value of certain freehold land in Queensland  Fees payable for certificates issued about unpaid land tax
Bulk end user claim period variation fee	<i>Fuel Subsidy Act 1997</i> <i>(Fuel Subsidy Repeal Act 2009)</i>	Fee for deciding more frequent fuel subsidy claim periods for bulk end users

<b>Australian tax, fee or charge</b>	<b>Australian law</b>	<b>Notes</b>
Tax equivalents	<i>Local Government Act 1993</i> <i>Government Owned Corporations Act 1993</i> and other manuals and administrative arrangements relating to TER	Commonwealth, State and Local Government tax equivalents levied under competitive neutrality policy
Community Ambulance Cover	<i>Community Ambulance Cover Act 2003</i>	Compulsory charge for ambulance services