

# INFORMATION BULLETIN

## ***GST AND STATE TAXES***

The Office of State Revenue has received a number of enquiries from our clients seeking details of how our administrative procedures may be changing from 1 July 2000 as a result of the GST.

Under Division 81 of the Commonwealth *A New Tax System (Goods and Services Tax) Act 1999*, the GST does not apply to payments of Australian taxes, fees and charges specified in a written determination of the Commonwealth Treasurer. A determination has been made by the Commonwealth Treasurer which includes Queensland stamp duties, land tax, pay-roll tax, debits tax and related fees and charges. As a result, the tax rates and the amounts of these fees and charges will not increase because of the GST.

Taxpayers' obligations under the State revenue legislation to pay amounts to this Office will not be affected by the GST legislation. Consequently, our administrative and collection processes will not change. In particular, we will not be issuing tax invoices or including an Australian Business Number on notices of assessment or fee invoices. You should therefore continue to comply with your State tax obligations as usual.

Where the Office does make a taxable supply, a tax invoice quoting an ABN will be issued.

A Portfolio Office of Queensland Treasury

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**For access to further information on the impact of the Commonwealth's tax reforms on State taxes, visit the Queensland Office of State Revenue Website on [www.osr.qld.gov.au](http://www.osr.qld.gov.au).**

You may also contact any one of the following Queensland Office of State Revenue locations:-

**BRISBANE**

Upper Plaza  
33 Charlotte Street  
BRISBANE 4000  
(GPO Box 2593)

PH: 1300 300 734

**ROCKHAMPTON**

Level 3  
209-213 Bolsover Street  
ROCKHAMPTON 4700  
(PO Box 1276)

PH: 1300 300 734

**TOWNSVILLE**

Level 1  
187-209 Stanley Street  
TOWNSVILLE 4810  
(PO Box 988)

PH: 1300 300 734

**CAIRNS**

Level 9  
15 Lake Street  
CAIRNS 4870  
(PO Box 2378)

PH: 1300 300 734