



Tax Laws Amendment (2010 GST Administration Measures No. 3) Bill 2010

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Law and Bills Digest Section

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Tax Laws Amendment (2010 GST Administration Measures No. 3) Bill 2010

Date introduced: 26 May 2010

House: House of Representatives

Portfolio: Treasury

Commencement: On the day of Royal Assent

Links: The [links](#) to the Bill, its Explanatory Memorandum and second reading speech can be found on the Bills page, which is at <http://www.aph.gov.au/bills/>. When Bills have been passed they can be found at ComLaw, which is at <http://www.comlaw.gov.au/>.

Background and purpose

The Bill contains three schedules, each amending aspects of the *A New Tax System (Goods and Services) Tax Act 1999* (the GST Act). The amendments are broadly intended to improve administration of the Goods and Services Tax (GST) and reduce compliance costs.¹

As each schedule of the Bill deals has a different purpose and policy basis, further background discussion is included under discussion of each schedule.

Committee consideration

On 1 June 2010 the Senate Economics Legislation Committee reported that the Bill contained no substantive matters that require examination.²

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1. N Sherry (Assistant Treasurer), *Bill to introduce further GST compliance cost savings*, media release, 26 May 2010, viewed 22 June 2010, <http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2F1RTW6%22>
 2. Senate Economics Legislation Committee, *Report on the Consideration of Time Critical Bills*, 1 June 2010, viewed 11 June 2010, http://www.aph.gov.au/Senate/committee/economics_ctte/timecritical_bills/report/report.pdf

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Schedule 1 – GST and cross-border transport supplies

Purpose

The purpose of the provisions in **schedule 1** is to provide that the transport of goods by subcontractors within Australia that forms part of the international transport of those goods by another entity from or to Australia is taxable, unless the supply is made to a non-resident that is not in Australia.³

Specifically, the schedule:

- shifts liability for GST on the Australian transport leg of imports of goods from the transport service suppliers to importers in some circumstances
- makes the GST treatment of postal and containerised exports more consistent, and reduces GST compliance costs for transporters
- makes subcontracted Australian transport supplies forming part of the Australian leg of import or export GST-free when made to a non-resident who is not in Australia, but not when made to a non-resident who is in Australia⁴
- makes services related to transport supplies made to non-residents in Australia subject to GST.

The amendments contained in the schedule apply on and from 1 July 2010.

Background

Announcement of the new measure

The Explanatory Memorandum states that this measure was announced by the then Assistant Treasurer and Minister for Competition Policy and Consumer Affairs on 12 May 2009.⁵

3. C Bowen, ‘Second reading speech: Tax Laws Amendment (2010 GST Administration Measures No. 3) Bill 2010’, House of Representatives, *Debates*, 26 May 2010, p. 13, <http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22chamber%2Fhansard%2F2010-05-26%2F0043%22>

The meaning of ‘not in Australia’ is covered by Australian Taxation Office Ruling GSTR 2004/7, viewed 16 June 2010, <http://law.ato.gov.au/atolaw/view.htm?docid=GST/GSTR20047/NAT/ATO/00001>

4. Explanatory Memorandum, p. 3.

5. The media release to which the Explanatory Memorandum refers announces that the Government had asked the Board of Taxation to review the application of the GST to cross-

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Board of Taxation Review ('the Review')

On 12 May 2009 the then Assistant Treasurer asked the Board of Taxation to review the application of GST to cross-border transactions (the Review).⁶ The Review followed the Board's earlier, broader review of administration of the GST.⁷

The four broad issues recognised by the Board of Taxation in the Review were:

- application of the 'connected with Australia' provisions of the GST Act
- registration requirements for non-residents and access to GST refunds
- the scope of the GST-free rules
- consumption in Australia on which GST is not currently captured.⁸

On 11 May 2010 the Assistant Treasurer announced the release of both the report of the Review and the Government's response.⁹ The Assistant Treasurer's media release stated that the design of the GST cross-border rules would be simplified by, and that no reduction in GST revenue would result from, implementing the recommendations of the Review. The media release did not discuss the quantum of extra revenue which could result from implementing the Board of Taxation's recommendations.¹⁰

Two of the Board's key findings and recommendations were:

border transaction, but does not specifically announce the measure in this schedule.

C Bowen (Assistant Treasurer and Minister for Competition Policy and Consumer Affairs), *Government acts to reduce compliance costs and improve the tax law*, media release, no. 048, 12 May 2009,
<http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2FBJSJT6%22>

6. Bowen, op. cit.
7. Board of Taxation, *Review of the application of GST to cross-border transactions, Report to the Assistant Treasurer*, February 2010, viewed 14 June 2010,
http://www.taxboard.gov.au/content/content.aspx?doc=reviews_and_consultations/gst_to_cross_border_transactions/default.htm&pageid=007
8. Ibid.
9. N Sherry (Assistant Treasurer), *Further reductions in GST compliance costs for business*, No. 095, 11 May 2010,
<http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2FGOOW6%22>
10. See discussion under Financial Implications section (Schedule 1) of this Digest.

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- ‘the collection of GST on cross-border transactions can be inefficient due to the difficulties associated with enforcing GST compliance on a non-resident outside Australia’s jurisdiction’¹¹
- ‘the Board’s recommendations will broadly remove non-residents that do not have a business presence in Australia from Australia’s GST system’.¹²

The current GST-free rules

Division 38 of the GST Act sets out a list of supplies that are GST-free. A supply other than goods or real property made to a non-resident who is not in Australia when the thing supplied is done is generally GST-free. A supply in the same circumstances which is provided to another entity¹³ in Australia is generally not GST-free.¹⁴

Domestic elements of a cross-border transaction can attract GST provided the supply is ‘connected with Australia’¹⁵, the supplier is registered (or required to be registered) for GST, and the supply is not GST-free or input-taxed.

For example, where an offshore entity contracts with an Australian freight company to transport something in Australia for eventual export, the supply is generally GST-free.

Main provisions

Item 4

The **proposed subsection 38-190(5)** under **item 4** modifies the operation of subsection 38-190(4) of section 38-190 by excluding certain supplies from the current GST-free rules.

Section 38-190 contains a table which lists supplies (of things other than goods or real property, for example, services) which are GST-free.

Subsection 38-190(4) defines a supply which is made to a recipient who is ‘not in Australia.’ A supply is taken to be made to a recipient who is not in Australia if:

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11. Board of Taxation, *Review of the application of GST to cross-border transactions, Report to the Assistant Treasurer*, op. cit., p. 13.
 12. Ibid.
 13. Defined in section 184(1) of the GST Act.
 14. For the meaning of ‘not in Australia’ and ‘outside Australia’ in this context, see ATO ruling GSTR2004/7, <http://law.ato.gov.au/pdf/pbr/gstr2004-007.pdf>, viewed 14 June 2010.
 15. Under subsection 9-25(5) of the GST Act, a supply of transport (being a supply of ‘anything other than goods or real property’) is connected with Australia if the supplier makes the supply in Australia, or the supplier makes the supply through an enterprise carried on by the supplier in Australia.

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- it is a supply under an agreement entered into, whether directly or indirectly, with an Australian resident (paragraph 38-190(4)(a)); and
- the supply is provided, or the agreement requires it to be provided, to another entity outside Australia (paragraph 38-190(4)(b)).

Under the **proposed subsection 38-190(5)**, subsection 38-190(4) does not apply to:

- a transport of goods within Australia that is part of, or is connected with, the international transport of the goods (**proposed paragraph 38-190(5)(a)**)
- a loading or handling of goods within Australia that is part of, or is connected with, the international transport of the goods; (**proposed paragraph 38-190(5)(b)**)
- a service, done within Australia, in relation to the goods that facilitates the international transport of the goods (**proposed paragraph 38-190(5)(c)**)
- insuring transport covered by paragraph (a) (**proposed paragraph 38-190(5)(d)**)
- arranging transport covered by paragraph (a), or insurance covered by paragraph (d) (**proposed paragraph 38-190(5)(e)**)

The effect is that the supplies listed above will be subject to GST.

The **proposed subsection 38-190(5)** includes customs broking services in relation to clearance of imported goods as an example of a service done 'in relation to the goods that facilitates the international transport of the goods'. The proposed subsection will also apply to such services provided to facilitate export of goods.

A note to the proposed subsection refers to the possibility that a supply might still be GST free under item 5, 5A, 6 or 7 in the table in paragraph 38-555(1) (see discussion below).

Items 5 to 9

Items 5 to 9 of **Schedule 1** amend section 38-355, which is the main provision of subdivision 38-K. **Items 8** and **9** contain the main amendments to subdivision 38-K. The subdivision operates generally to make certain otherwise taxable supplies GST-free.

Item 8 inserts **proposed table item 5A** into the table in section 38-355. The effect of the new table item is to specify firstly that loading and handling of goods, and secondly, supply of services during the course of international transport of goods, are GST-free.

Item 9 inserts **proposed subsection 38-555(2)** into the section 38-555. The effect of the proposed subsection (2) is to apply GST to supplies listed in item 5 and the **proposed table item 5A** where either the recipient of the supply is a non-resident who is 'not in Australia', or where the supply is done by the supplier of the transport of the goods from or to Australia.

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Items 12, 13 and 14

Items 12, 13 and 14 amend Division 295 of the GST Act (the Dictionary).

Item 12 repeals the existing definition of ‘international transport’ and substitutes a new definition. The phrases ‘including loading and handling within Australia’ (in relation to export of goods) and ‘excluding loading and handling within Australia’ (in relation to import of goods) are absent from the proposed definition. The effect of the item is to narrow the application of existing sections 38-355 and 38-190.

Item 13 inserts **proposed paragraphs 195-1(1)(aa) and 195(1)(ab)** into the GST Act. The effect of the item is to broaden the definition of ‘place of consignment’. ‘Place of consignment’ is currently defined as the place in Australia to which the goods are addressed (in the case of posted goods) or the port or airport of final destination (in any other case). Under the proposed definition, the place of consignment is the place in Australia to which the goods are to be delivered under the contract of supply. ‘Entity’ is defined broadly in section 184(1) of the GST Act.

Item 14 concerns export by freight container. The item repeals one element of the existing definition of ‘place of export’ and substitutes a new element. The existing definition of ‘place of export’ in the Dictionary defines place of export for goods packed in freight containers¹⁶ as the place where the goods were packed. The new definition of ‘place of export’ will be the place from which the goods were collected, or to which they were delivered, prior to being packed in a freight container.

Other items

Items 1, 2 and 3 repeal paragraph 13-20 of the GST Act, which contains the rules for determining how much GST is payable on taxable importations.

Items 1 and 2 insert a **proposed paragraph 13-20(ba)** which specifies that the value of a taxable importation includes the amount paid for a supply to which the **proposed table item 5A** of subsection 388-355(1) applies. The effect of this item is to include the value of transport supplies covered by the **proposed table item 5A** in the value of taxable importations¹⁷, thus including these supplies within the GST tax base.

16. The GST Act imports the definition of ‘container’ from the Customs Convention on Containers (United Nations/International Maritime Organization, *Customs convention on containers*, 1972, Geneva, p. 3). The definition excludes vehicles but includes items such as movable tanks.

17. ‘Taxable importation’ is defined in paragraphs 13-5(1) and 114-5(1). Paragraph 13-5(1) defines taxable importation as ‘any import of goods for home consumption (within the meaning of the *Customs Act 1901*)’. Paragraph 114-5(1) broadens the definition in

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Item 3 repeals paragraph 13-20(3)(b) and inserts **proposed paragraphs 13-20(3)(b) and 13-20(3)(c)**. Under the new paragraphs, the Commissioner may in writing determine how the amount of GST payable for a specified kind of supply is to be worked out, and determine that the amount of GST payable for a specified kind of supply is zero. The effect of this provision is that the Commissioner will have the power to make determinations in relation to the transport-related supplies which are covered by the **proposed table item 5A**.

Items 10 and 11 amend subsection 117-5. Subsection 117-5 provides for valuation of goods which have been imported to Australia following export for repair or renovation. The effect of **items 10 and 11** is to include those supplies to which the **proposed table item 5A**; that is, where the supply is made to a non-resident not in Australia.

Item 15 makes provisions for determinations made by the Commissioner under paragraph 13-20(3)(b) continue in force as if they are determinations under the **proposed paragraph 13-20(3)(b)** inserted by **items 2 and 3** of the schedule.

Financial implications

The Explanatory Memorandum states that the impact of the schedule on GST revenue will be less than -\$2m per year over the next four years.¹⁸ As the schedule both broadens the application of the GST and exempts otherwise taxable supplies from GST, the measure is included as both a revenue and expense measure in the 2010-11 Federal Budget papers.¹⁹

paragraph 13-5(1) to cover a range of importations which occur without customs clearance including postal consignments and goods delivered under special customs clearances.

18. Explanatory Memorandum, p. 3. The Explanatory Memorandum does not explain how the figure was calculated.
19. The 2010-11 Federal Budget includes 'GST and cross-border transport supplies' as both a revenue and expense measure, rounded to zero in both cases. The Treasury portfolio budget measure 'GST – Government response to Board of Taxation report: GST cross-border transactions' states that the Government will implement all the recommendations of the Board of Taxation Review, and states that the revenue impact of the measure is unquantifiable. Australian Government, *Budget measures: budget paper no. 2: 2010-11*, Commonwealth of Australia, Canberra, 2010, pp. 4, 23 and 81.
http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22library%2Fbudget%2F2010_16%22

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Schedule 2 – GST relief for telecommunications supplies for global roaming in Australia

Purpose

The purpose of the amendments in **schedule 2** is to ensure the GST treatment of telecommunications supplies for global roaming in Australia is consistent with Australia's treaty obligations under the *International Telecommunications Regulations*²⁰ administered by the International Telecommunication Union, to which Australia is a party.²¹ The schedule provides that telecommunications supplies provided to customers of non-resident telecommunications suppliers (global roaming supplies) are GST-free.

Background

The term 'global roaming' describes a commercial arrangement whereby telecommunication service supplies (for example, phone calls, short messaging service (SMS) text messages, email, and web browsing) are provided to a visitor to a foreign country by a local service provider in that country. The local service provider *makes* a supply to the visitor's service provider, and *provides* the supply to the visitor. Under normal global roaming arrangements the local service provider charges the visitor's service provider for the supply, who then charges the visitor. There is normally no contractual relationship, or even any direct contact, between the visitor to Australia and the Australian service provider.

In December 2005 the Australian Taxation Office released GSTR 2005/6²², which effectively ruled, amongst other things, that international telecommunications supplies were taxable under subsection 38-190(3) of the GST Act.²³ Up until the release of GSTR 2005/6 these supplies were considered to be GST-free.

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20. International Telecommunication Union, *International Telecommunications Regulations*, Geneva, 1989 (the Melbourne Agreement). Article 45 provides that where a tax is levied on international telecommunication services, the tax should be collected only in respect of international services billed to customers in that country.
 21. C Bowen, House of Representatives, *Debates*, op. cit.
 22. Australian Taxation Office, Goods and Services Tax Ruling, GSTR 2005/6, viewed 15 June 2010, <http://law.ato.gov.au/atolaw/view.htm?docid=GST/GSTR20056/NAT/ATO/00001>
 23. *Ibid*, paragraph 233.

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On 13 May 2008 the Government announced²⁴ that it would amend the GST Act to ensure that global roaming supplies provided to visitors to Australia would remain GST free, in line with Australia's obligations under the Melbourne Agreement.

Following two Treasury consultations on successive exposure drafts of proposed bills and Explanatory Memoranda, on 23 March 2010 the Assistant Treasurer released amended a further exposure bill and Explanatory Memorandum.²⁵ **Schedule 2** in the Bill as presented embodies minor changes in response to stakeholder views expressed during the course of these consultations.²⁶

The amendments contained in the schedule apply retrospectively from 1 July 2000, reflecting the fact that telecommunications suppliers have been treating global roaming supplies as GST-free since the GST law commenced.²⁷

The broad subject of global roaming, and in particular instances of excessive charging for the global roaming services by telecommunications suppliers, has attracted press commentary, although the specific issue of GST treatment of global roaming supplies has not.

The House of Representatives Standing Committee on Communications considered the issue of global roaming in a recent inquiry.²⁸ The terms of reference of the inquiry did not include examining taxation of global roaming supplies.

24. W Swan (Treasurer) and C Bowen (Assistant Treasurer and Minister for Competition Policy and Consumer Affairs, *The way forward on tax measures announced, but not enacted, by the previous government*, joint media release, no. 53, 13 May 2008, viewed 22 June 2010, <http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2F9LQG6%22>

This measure was previously announced in both the 2007-8 and 2008-9 budgets but not introduced to Parliament.

25. N Sherry (Assistant Treasurer), *Legislation on GST exemption for global roaming by visitors to Australia open for consultation*, media release, 23 March 2010, viewed 22 June 2010, <http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2FSTEW6%22>

26. Treasury, *GST relief for telecommunications supplies for global roaming in Australia, Summary of consultation process*, viewed 15 June 2010, http://www.treasury.gov.au/documents/1765/PDF/Consultation_Summary_GST_Exemption_for_global_roaming_by_visitors.pdf

27. Explanatory Memorandum, p. 4.

28. House of Representatives Standing Committee on Communications, *Phoning home: Inquiry into international mobile roaming*, report, March 2009, viewed 15 June 2010, <http://www.aph.gov.au/house/committee/coms/mobileroaming/report/fullreport.pdf>

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Main provisions

Item 1 inserts **proposed subdivision 38-R (Telecommunication supplies made under arrangements for global roaming in Australia)** into division 38 of the GST Act, which sets out a list of supplies which are GST-free by operation of the division.

Currently, table item 2 in subsection 38-190(1) makes the supply of global roaming services by the Australian service GST-free as a supply made to a non-resident (the visitor's service provider) who is not in Australia when the supply occurs. However, the GST-free status of the supply is negated by the operation of subsection 38-190(3) because it is *provided* to an entity in Australia (the visitor).²⁹ This treatment of the supply is inconsistent with Australia's obligations under the Melbourne Agreement.

The **proposed section 38-570** defines the circumstances in which that a telecommunication supply³⁰ is GST-free. In relation to the supply made to the visitor's service provider by the Australian service provider, if:

- the supply is made by an Australian carrier, carriage service provider or internet service provider as defined in the *Telecommunications Act 1997* and the *Broadcasting Services Act 1992* (**proposed subsection 38-570(3)(a)**) (i.e. the Australian service provider)
- the supply is *provided* to a user of the device in Australia (**proposed subsection 38-570(3)(b)**) (i.e. the visitor)
- the supply is made to a non-resident carrying on business outside Australia (**proposed subsection 38-570(3)(c)**) (i.e. the visitor's service provider),

and, in relation to the supply by the visitor's service provider to the visitor:

- the supply is to enable the use in Australia of a portable device (defined broadly to include any portable device which is linked to an international subscriber account) (**proposed subsection 38-570(1)(a)**)
- the billing address is outside Australia (**proposed subsection 38-570(2)(a)**)
- the supply is made by a non-resident carrying on business outside Australia (**proposed subsection 38-570(2)(c)**) (i.e. the visitor's service provider),

the supply is GST-free.

The proposed section applies only to transmission services, not to charges levied for content, such as charges for a pay-per-view sporting event delivered to a global roaming customer.³¹

29. See discussion of GSTR 2004/7.

30. 'Telecommunication supply' is defined in section 85-10 of the GST Act.

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Item 2 of the schedule applies the new measure retrospectively from 1 July 2000, the effective commencement date of the provisions of the GST Act.³²

The Explanatory Memorandum includes four examples of the application of the provisions in the schedule.

Financial implications

The Explanatory Memorandum states that the financial impact of the schedule is nil.³³

Schedule 3 – Adjustments for third party payments

Purpose

The purpose of the provisions in **schedule 3** is to ensure that the recent amendments³⁴ to the GST concerning payments to third parties to a taxable supply (third party payments)³⁵ result in appropriate outcomes for GST groups, GST religious groups and GST joint ventures.

Background

The measure was announced with the Bill and had not been previously announced.

Division 134, which commences operation on 1 July 2010, implements recommendations of the Board of Taxation review in relation to GST adjustments for payments made to and received by third parties to a taxable supply.³⁶ The division provides for either an increasing or a decreasing adjustment for third-party payments in order to account for incorrect amounts of GST collected on such transactions.

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31. Explanatory Memorandum, paragraph 2.27.
 32. The measure retrospectively benefits suppliers by confirming the existing industry practice of not applying GST to these supplies. Explanatory Memorandum, p. 4.
 33. Ibid.
 34. The *Tax Laws Amendment (2010 GST Administration Measures No. 1) Act 2010*. The Act inserts a new Division 134 into the GST Act.
 35. The classic example of a third party payment is a rebate from a manufacturer of goods to the eventual consumer of a supply of those goods who bears liability for the GST on the supply.
 36. Board of Taxation, *Review of the application of GST to cross-border transactions*, op. cit.

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Main provisions

Schedule 3 of the Bill contains amendments which will operate to ensure that Division 134 operates appropriately in the case of third-party payments between entities belonging to GST groups GST religious groups and GST joint ventures.

The key items in the schedule are **items 5** through **10**, which amend section 134-5 (for decreasing adjustments) and section 134-10 (for increasing adjustments). The three parties to a third party payment are the payee, the payer, and the intermediary (the third party). Whether the adjustment applied is an increasing or a decreasing adjustment depends upon which of the parties occupies which role.

The Explanatory Memorandum includes an example of the effect of the schedule.³⁷

Concluding comments

Schedules 2 and **3** of the Bill are uncontroversial, the first being necessary to fulfil obligations under an international agreement, the second being necessary to avoid unintended consequences arising from another GST-related measure.

Schedule 1, by contrast, contains changes which will affect a significant cross-section of Australian businesses, particularly transport subcontractors, and will broaden the GST base by making transport and transport-related supplies to non-resident firms in Australia subject to GST.

The Bill embodies the basic inclusionary principle of the GST, which is to levy GST upon taxable supplies within and taxable importations to Australia.³⁸

Schedule 1 revises the current GST rules related to import and export-related transport supplies and ancillary services related to such supplies. The key specific effects of schedule 1 are:

- GST is applied to the Australian leg of cross-border transport supplies to non-resident entities which are in Australia
- GST is applied to loading or handling of goods in Australia that is connected to such supplies
- GST is applied to services done in facilitating such supplies
- GST is applied to insurance of such supplies

37. Explanatory Memorandum, p. 31.

38. Subsection 7-1 of the GST Act.

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- GST is applied to services to arrange such supplies
- GST is applied more broadly to import-related transport within Australia because of the redefining of ‘place of consignment’ as the place goods are delivered, rather than the port or airport of final destination
- GST is applied more broadly to freight container transport because of the redefining of ‘place of export’ as the place where export goods are collected from or delivered to prior to being packed in freight containers, rather than the place where the goods are actually packed into containers.

The Bill would appear to simplify GST-related compliance activities of transport subcontractors who supply services such as road, rail, air, pipeline and container transport by broadening the categories of supply for which GST must be remitted and reducing the number of GST-free supplies.

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Annexure – table of cross-references

Table of cross-references to items in Schedule 1 of the Bill and paragraphs of the Explanatory Memorandum, with description of the nature of each amendment

Schedule 1 item	Explanatory Memorandum paragraphs	Nature of amendment
1	1.16	Inserts a new paragraph after 13-20(2)(ba) after paragraph 13-20(2)(b)
2	1.35	Modifies subsection 13(20)(2A) in consequence of item 1
3	1.30	Repeals paragraph 13-20(3)(b) and substitutes new paragraphs (b) and (c)
4	1.22	Inserts new subsection (5) at the end of section 38-190
5	1.21	Modifies section 38-355 in consequence of item 9
6	1.21	Modifies table item 5 at section 38-355 in consequence of item 9
7	1.21	Omits paragraph in table item 5 at section 38-355 to give effect to provisions of the schedule
8	1.27	Inserts new subsection 5A into table at section 38-355
9	1.15; 1.21; 1.22; 1.23	Inserts new subsection (2) at the end of section 38-355
10	1.36	Inserts new subsection 117-5(1)(ba) after section 117-5(1)(b)

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11	-	Modifies subsection 117-5(1A) in consequence of item 10
12	1.29	Repeals definition of 'international transport' at section 195-1 and substitutes new definition
13	1.16; 1.19; 1.34	Amends definition of 'place of consignment' in section 195-1
14	1.25; 1.26; example 1.1; example 1.2; example 1.3; example 1.4; 1.34	Repeals definition of 'place of export' in section 195-1
15	-	Provides for continuity of Commissioner's determinations under paragraph 13-20(3)(b)
16	1.31; 1.32; 1.33	Applies the provisions of the schedule from 1 July 2010

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