



Speech by

JOHN MICKEL

MEMBER FOR LOGAN

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GOODS AND SERVICES TAX

Mr MICKEL (Logan—ALP) (10.05 a.m.): Anyone who has spoken with small business operators and charities knows the growing concerns they have with the GST and the compliance paperwork they will have. In seven months' time, small business owners and charities will become tax collectors for the Howard Government, with the full support of the Queensland coalition. Food store owners are at the forefront of the confusion of GST exempt and GST taxable food. Ask coffee shop owners or the owners of delis, snack bars, fast food outlets and corner stores, and they will confirm their worst fears about the confusion with the GST. Honourable members should ask charitable organisations about their concerns. But now the A New Tax System (Goods and Services Tax) Act 1999, section 165.55 adds to their confusion. The section states—

"For the purposes of making a declaration under this Subdivision, the Commissioner may:

- (a) treat a particular event that actually happened as not having happened; and
- (b) treat a particular event that did not actually happen as having happened and, if appropriate, treat the event as:
 - (i) having happened at a particular time; and
 - (ii) having involved particular action by a particular entity; and
- (c) treat a particular event that actually happened as:
 - (i) having happened at a time different from the time it actually happened; or
 - (ii) having involved particular action by a particular entity (whether or not the event actually involved any action by that entity)."

Anyone who is not confused simply does not know what is going on.
