

## **GST Determination by Australian Government – Gazetted 1 July 2008**

There is no GST to be paid either on Local Government waste services coming under the *WARR Act 2007* or on Local Government's establishment fee/establishment charge for compulsory rubbish collection service pursuant to the *Local Government Act 1995*.

The Australian Government gazetted on 1 July 2008, a GST determination which granted WA Local Governments (Schedule 1 Part 5) a GST exemption for the following:

<b>Item</b>	<b>Australian tax, fee or charge</b>	<b>Australian law</b>	<b>Notes</b>
34.14	Waste Service Charges	<i>Waste Avoidance and Resource Recovery Act 2007</i>	Fee for the collection, transport, storage, treatment, processing, sorting, recycling or disposal of waste by local government
34.26	Waste Receptacle Charges	<i>Waste Avoidance and Resource Recovery Act 2007</i>	Fee for the provision of waste receptacle and the collection, transport, storage, treatment, processing, sorting, recycling or disposal of waste by local government
34.37	Establishment fee	<i>Local Government Act 1995</i>	Establishment charge for compulsory rubbish collection service