



## **COMMERCIAL BUILDING DISCLOSURE PROGRAM — UPDATE JUNE 2011**

### **Changes to GST Charges on fees for applications for exemptions**

The Australian Government has recently announced and enacted a change to the tax laws with respect to the application of GST on fees and charges for the grant of a permission, exemption, authority or licence (however described). The result of the change is that fees and charges of this type will no longer be subject to GST, that is, the transaction will be GST free.

The [legislation](#) comes into effect on 1 July 2011. From this date, all applications for exemptions under the *Building Energy Efficiency Disclosure Act 2010* will no longer be charged GST. Whilst the prescribed fee will remain at \$350, you will no longer pay any GST on this amount and you will not be able to claim an input tax credit.

New exemption application forms, which reflect the change, will be available on the [cbd.gov.au website](http://cbd.gov.au) on Friday 1 July 2011.

Applications received by the Department of Climate Change and Energy Efficiency after the close of business on 30 June 2011 will be treated according to the amended legislation.

Payments received before 1 July 2011 will be charged GST and eligible to receive a rebate on the GST paid, regardless of when the receipt is provided.

#### **More information**

For further information, contact the Commercial Building Disclosure program via email at [commercialbuildings@climatechange.gov.au](mailto:commercialbuildings@climatechange.gov.au) or phone 1800 020 131.

