

# EXPOSURE DRAFT

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Inserts for  
**Treasury Laws Amendment (2018  
Measures No. 5) Bill 2018: Online hotel  
bookings**

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**Commencement information**

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>

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|---|--|--|
| 1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table | The day this Act receives the Royal Assent.  |  |
| 2. Schedule 2   | The first 1 January, 1 April, 1 July or 1 October to occur after the day this Act receives the Royal Assent. |  |
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## Schedule 2—Amendments

### *A New Tax System (Goods and Services Tax) Act 1999*

#### **1 Paragraph 83-5(2)(c)**

Omit “or (c)” (wherever occurring).

#### **2 Subsection 151-5(2)**

Omit “or (c)” (wherever occurring).

#### **3 Paragraphs 188-15(3)(c) and 188-20(3)(c)**

Repeal the paragraphs.

#### **4 Application**

The amendments made by this Schedule apply in relation to a supply:

- (a) for which \*consideration is first received on or after 1 July 2019; or
- (b) if, before any consideration is received for the supply, an \*invoice is issued relation to the supply—for which an invoice is issued on or after 1 July 2019.