



**ACT**  
Government

# COMMONWEALTH GRANTS COMMISSION 2024 UPDATE OF GST REVENUE SHARING RELATIVITIES

*SUPPLEMENTARY NEW ISSUE PAPER*

ACT Government Submission

ACT GOVERNMENT SUBMISSION  
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# ABBREVIATIONS

<b>Term</b>	<b>Definition</b>
CGC	Commonwealth Grant Commission
GST	Goods and Services Tax
2024 Update	2024 Update of GST relativities
2025 Review	2025 Methodology Review

# INTRODUCTION

The Commonwealth Grants Commission (CGC) has released a Discussion Paper, Supplementary New Issue in the 2024 Update of Goods and Services Tax relativities (2024 Update) to the states and territories for comments. The paper sets out a supplementary new issue identified by the CGC as relevant to the 2024 Update.

The ACT welcomes the opportunity to comment on the issue and the CGC's recommendation outlined in the paper.

The ACT supports the CGC's proposal to separately assess metallurgical coal royalties in the 2024 Update if it is material to do so.

## SUPPLEMENTARY NEW ISSUE

### MINING REVENUE

In the mining revenue assessment, the CGC proposes to make separate assessments of metallurgical and non-metallurgical coal in the 2024 Update if it is material to do so. If separate assessments are not material, an aggregated coal assessment will continue to be made in the 2024 Update. The CGC will retest the materiality of separate assessments in the 2025 Methodology Review (2025 Review).

#### **ACT Position**

The ACT supports the proposal to conduct separate assessments of metallurgical and non-metallurgical coal in the 2024 Update if the materiality threshold is met. This is consistent with the CGC's assessment method to assess jurisdictions' mining revenue capacity based on a mineral-by-mineral approach.