



# **A New Tax System (Goods and Services Tax) (Adult and Community Education Courses) Determination 2000**

I, DAVID KEMP, Minister for Education, Training and Youth Affairs, make this Determination under paragraph 177-10 (3) (a) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 20 June 2000

A handwritten signature in cursive script that reads "David Kemp".

Minister for Education, Training and Youth Affairs

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## **Section 1**

### **1 Name of Determination**

This Determination is the *A New Tax System (Goods and Services Tax) (Adult and Community Education Courses) Determination 2000*.

### **2 Commencement**

This Determination commences on 1 July 2000.

### **3 Definition**

In this Determination, unless the contrary intention appears:

*Act* means the *A New Tax System (Goods and Services Tax) Act 1999*.

### **4 Purpose of Determination**

The purpose of this Determination is to determine the kinds of courses, and the courses, that are adult and community education courses for the definition of ***adult and community education course*** in section 195-1 of the Act.

*Note* Under section 38-85 of the Act, the supply of an adult and community education course is GST-free. See subsection 9-30 (1) and Division 38 of the Act for the definition of GST-free.

### **5 Kind of courses determined to be adult and community education courses**

- (1) For paragraph (a) of the definition of ***adult and community education course*** in section 195-1 of the Act, a course of study or instruction of the kind mentioned in subsection (2) is determined to be an adult and community education course. -
- (2) For subsection (1), the course of study or instruction must:
  - (a) not be a course mentioned, in paragraph (a), (b), (c), (d), (e), (f), (h), (i), (j) or (k) of the definition of *education course* in section 195-1 of the Act; and
  - (b) be a course that is available to adults in the general community; and
  - (c) not be a course that is provided by, or at the request of an employer to the employees of that employer; and
  - (d) not be a course that is provided by, or at the request of an organisation to the members of that organisation, except an organisation for which membership is open to adults in the general community; and

- (e) not be a course that is provided by way of private tuition to an individual.

*Note* In addition to being of the kind described in subsection (2), the course of study or instruction must be a course of study or instruction that is likely to add to the employment related skills of people undertaking the course and provided by, or on behalf of, a body that:

- (a) is a higher education institution; or
- (b) is recognised, by a State or Territory authority, as a provider of courses of the kind described in subsection (2); or
- (c) is funded by a State or Territory on the basis that it is a provider of courses of the kind described in subsection (2).

See paragraph (a) of the definition of *adult and community education course* in section 195-1 of the Act.

## 6 **Courses determined to be adult and community education courses**

- (1) For paragraph (b) of the definition of *adult and community education course* in section 195-1 of the Act, a course of study or instruction mentioned in subsection (2) is determined to be an adult and community education course.
- (2) For subsection (1), the course of study or instruction must:
  - (a) be a course of the kind described in subsection 5 (2); and
  - (b) be provided by, or on behalf, of a body that:
    - (i) is a body corporate that operates on a not-for-profit basis; and
    - (ii) has not been refused recognition, or disqualified, by a State or Territory authority as a provider of courses of the kind described in subsection 5 (2) on the basis of failing to meet or maintain the standards required by that authority.

*Note* In addition to being of the kind described in subsection (2), the course must also be a course of study or instruction that is likely to add to the employment related skills of people undertaking the course: see the definition of *adult and community education course* in section 195-1 of the Act.

## EXPLANATORY STATEMENT

### **Paragraph 177-10(3)(a) and section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999***

### **Determination of Adult and Community Education Courses under paragraph 177-10(3)(a) and section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999***

Issued by the authority of the Minister for Education, Training and Youth Affairs

#### **Reason for the Determination**

Paragraph 177-10(3)(a) and section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999* (the Act) have the effect of providing that the Minister may determine what is an adult and community education course for the purposes of the Act.

From 1 July 2000, the Act will provide that a supply of an adult and community education course as determined by the Minister will be GST-free.

This Determination has been made to describe the kinds of courses, and the courses, that are an adult and community education course for the purposes of the Act.

#### **Reason for Tabling the Determination of Adult and Community Education Courses**

Subsection 177-10 of the Act provides that Ministerial Determinations are disallowable instruments for the purposes of section 46A of the Acts *Interpretation Act 1901* and therefore must be gazetted and tabled in the Parliament.

#### **The Determination of Adult and Community Education Courses**

The Determination will commence on 1 July 2000 and shall remain in force until revoked.

The Determination determines the kinds of adult and community education courses, and the courses, for the purposes of the definition of “adult and community education course” in section 195-1 of the Act. An adult and community education course coming within the definition in the Act will not be subject to GST.