



A New Tax System (Goods and Services Tax) (Tertiary Courses) Determination 2014

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

I, KEVIN ANDREWS, Minister for Social Services, make this Determination under paragraph (b) of the definition of 'tertiary course' in section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated: 15 July 2014

KEVIN ANDREWS

Minister for Social Services

1 Name of Determination

This Determination is the *A New Tax System (Goods and Services Tax) (Tertiary Courses) Determination 2014*.

2 Commencement

This Determination is taken to have commenced on 21 March 2009.

3 Definitions

In this Determination:

Education Minister means the Minister administering the Student Assistance Act.

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

Student Assistance Act means the *Student Assistance Act 1973*.

Student Assistance Determination means the legislative instrument made by the Education Minister under subsection 5D(1) of the Student Assistance Act for the purposes of that Act, as in force from time to time.

4 Tertiary courses that are not full-time

A course of study or instruction that is not full-time is, under paragraph (b) of the definition of 'tertiary course' in section 195-1 of the GST Act, a tertiary course for the purposes of the GST Act, but only if it would, if provided on a full-time basis, meet the requirements for a tertiary course under subsection 5D(1) of the Student Assistance Act, as those requirements are specified in the Student Assistance Determination.