

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*** meansthe *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.