



# **A New Tax System (Goods and Services Tax) (Language Other Than English - LOTE - courses offered by ethnic schools) Determination 2017**

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I, CHRISTIAN PORTER, Minister for Social Services, make this determination under paragraph (b) of the definitions of primary course and secondary course in s195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 24 March 2017

Christian Porter

Minister for Social Services

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## **1 Name of Determination**

This Determination is the *A New Tax System (Goods and Services Tax) (Language Other Than English – LOTE – courses offered by ethnic schools) Determination 2017*.

## **2 Commencement**

This Determination commences on 1 April 2017.

## **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 that Language Other Than English (LOTE) courses provided in accordance with this Determination are courses of study or instruction that are *primary courses* or *secondary courses* for the purposes of the Act.

Note Under section 38-85 of the Act, the supply of an education course, which includes a *primary course* and a *secondary course*, is GST-free.

## **5 Courses determined to be primary courses**

- (1) For paragraph (b) of the definition of *primary course* in section 195-1 of the Act, a LOTE course that is provided to primary school students by an ethnic school is determined to be a *primary course* for the purposes of the Act.
- (2) For subsection (1), a LOTE course is provided by an ethnic school if it is provided by, or on behalf of, a school that:
  - (i) is a body corporate that operates on a not-for-profit basis;
  - (ii) has as its principal aim the teaching of languages other than English;
  - (iii) has close links with a community whose first/heritage language is not English; and
  - (iv) is licensed, recognised, accredited, or in any way approved to provide such courses by a State or Territory authority responsible for that approval, in the manner applicable within the relevant State or Territory.

## **6 Courses determined to be secondary courses**

- (1) For paragraph (b) of the definition of *secondary course* in section 195-1 of the Act, a LOTE course that is provided to secondary school students by an ethnic school is determined to be a *secondary course* for the purposes of the Act.

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(2) For subsection (1), a LOTE course is provided by an ethnic school if it is provided by, or on behalf of, a school that:	
(i) is a body corporate that operates on a not-for-profit basis;	
(ii) has as its principal aim the teaching of languages other than English;	
(iii) has close links with a community whose first/heritage language is not English;	
(iv) is licensed, recognised, accredited, or in any way approved to provide such courses by a State or Territory authority responsible for that approval, in the manner applicable within the relevant State or Territory.	