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## Legislative Instrument

# CLASSES OF GOVERNMENT RELATED ENTITIES EXEMPT FROM PROVIDING THIRD PARTY REPORTS DETERMINATION 2017

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I, Emma Rosenzweig, Deputy Commissioner of Taxation, make this determination under paragraph 396-70(4)(a) of Schedule 1 to the *Taxation Administration Act 1953*.

Emma Rosenzweig  
Deputy Commissioner of Taxation  
Dated: 21 June 2017

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**1. Name of instrument**

This instrument is the *Classes of Government Related Entities Exempt from Providing Third Party Reports Determination 2017*.

**2. Commencement**

This instrument commences on 1 July 2017.

**3. Repeal of previous instrument**

This determination replaces *Classes of Government Related Entities Exempt from providing Third Party Reports Determination 2016 – F2016L00510*; registered on 14 April 2016 (previous determination). The previous determination is repealed on commencement of this determination.

**4. Application**

This instrument applies to government related entities (within the meaning of section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*), excluding a Department of State of the Commonwealth, a State or a Territory, that are:

- a) Providers of education courses (within the meaning of section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*);
- b) Providers of child care that are:
  - i. registered carers (within the meaning of section 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999*);

- ii. providers of approved child care services (within the meaning of section 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999*); or
  - iii. eligible for funding from the Commonwealth under guidelines made by the Child Care Minister (within the meaning of section 38-150 of the *A New Tax System (Goods and Services Tax) Act 1999*).
- c) Hospitals (within the meaning of subsection 121-5(5) of the *Private Health Insurance Act 2007*);
- d) Providers of medical services (within the meaning of section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*);
- e) Cemeteries, cemetery boards or authorities;
- f) Ministerial Councils or related bodies, including those established by the Council of Australian Governments;
- g) Aboriginal Land Councils;
- h) National law bodies established under laws enacted by the States and Territories;
- i) Public museums, public libraries or public art galleries;
- j) Community associations, including parents and friends associations;
- k) Industry or professional associations, including registration and licencing boards and advisory councils;
- l) Water catchment authorities, catchment councils or natural resource management boards;
- m) Trustees of trusts, or managers of funds, established for the public benefit or in the public interest;
- n) Superannuation funds (within the meaning of the *Superannuation Industry (Supervision) Act 1993*);
- o) Defence force mess halls, canteens, brigades or clubs;
- p) Public zoological gardens, public botanical gardens, public parks, public reserves or public alpine resorts;
- q) Commissions of inquiry or Royal Commissions;
- r) Courts or tribunals;
- s) Commonwealth, State or Territory Houses of Parliament;
- t) Community-based volunteer emergency services including Country Fire Associations, volunteer fire brigades and State Emergency Services;
- u) Entities with the primary purpose of promoting the arts;
- v) Entertainment, recreation or sporting venues, including showgrounds, stadiums and racecourses, or entities with the primary purpose of managing such venues;
- w) Seaports or airports;
- x) Prisons, detention centres, remand centres, or corrections offices; or
- y) Embassies or consular offices.

5. **Determination**

Government related entities (within the meaning of section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*) to which this instrument applies are not required to give reports to the Commissioner of Taxation under table items 1 or 2 in section 396-55 of Schedule 1 to the *Taxation Administration Act 1953*.