Legislative Instrument

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

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

1. **Name of instrument**

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

1. **Commencement**

This instrument commences on 1 July 2017.

1. **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 The previous determination is repealed on commencement of this determination.

1. **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:

1. Providers of education courses (within the meaning of section 195-1 of the *A New* Tax *System (Goods and Services Tax) Act 1999*);
2. Providers of child care that are:
3. registered carers (within the meaning of section 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999*);
4. providers of approved child care services (within the meaning of section 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999*); or
5. 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*).
6. Hospitals (within the meaning of subsection 121-5(5) of the *Private Health Insurance Act 2007*);
7. Providers of medical services (within the meaning of section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*);
8. Cemeteries, cemetery boards or authorities;
9. Ministerial Councils or related bodies, including those established by the Council of Australian Governments;
10. Aboriginal Land Councils;
11. National law bodies established under laws enacted by the States and Territories;
12. Public museums, public libraries or public art galleries;
13. Community associations, including parents and friends associations;
14. Industry or professional associations, including registration and licencing boards and advisory councils;
15. Water catchment authorities, catchment councils or natural resource management boards;
16. Trustees of trusts, or managers of funds, established for the public benefit or in the public interest;
17. Superannuation funds (within the meaning of the *Superannuation Industry (Supervision) Act 1993*);
18. Defence force mess halls, canteens, brigades or clubs;
19. Public zoological gardens, public botanical gardens, public parks, public reserves or public alpine resorts;
20. Commissions of inquiry or Royal Commissions;
21. Courts or tribunals;
22. Commonwealth, State or Territory Houses of Parliament;
23. Community-based volunteer emergency services including Country Fire Associations, volunteer fire brigades and State Emergency Services;
24. Entities with the primary purpose of promoting the arts;
25. Entertainment, recreation or sporting venues, including showgrounds, stadiums and racecourses, or entities with the primary purpose of managing such venues;
26. Seaports or airports;
27. Prisons, detention centres, remand centres, or corrections offices; or
28. Embassies or consular offices.
29. **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*.