

EXPLANATORY STATEMENT

Paragraph 177-10(3)(a) and section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*

Determination of Adult and Community Education Courses under paragraph 177-10(3)(a) and section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*

Issued by the authority of the Minister for Education, Training and Youth Affairs

Reason for Determination

Paragraph 177-10(3)(a) and section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999* (the Act) have the effect of providing that the Minister may determine what is an adult and community education course for the purposes of the Act.

From 1 July 2000, the Act will provide that a supply of an adult and community education course as determined by the Minister will be GST-free.

This Determination has been made to describe the kinds of courses, and the courses, that are an adult and community education course for the purposes of the Act.

Reason for Tabling the Determination of Adult and Community Education Courses

Subsection 177-10 of the Act provides that Ministerial Determinations are disallowable instruments for the purposes of section 46A of the *Acts Interpretation Act 1901* and therefore must be gazetted and tabled in the Parliament.

The Determination of Adults and Community Education Courses

The Determination will commence on 1 July 2000 and shall remain in force until revoked.

The Determination determines the kinds of adult and community education courses, and the courses, for the purposes of the definition of “adult and community education course” in section 195-1 of the Act. An adult and community education course coming within the definition in the Act will not be subject to GST.