



A New Tax System (Goods and Services Tax) (Language Other Than English - LOTE - courses offered by ethnic schools) Determination 2004

I, BRENDAN NELSON, Minister for Education, Science and Training, 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 8th November 2004

BRENDAN NELSON

Minister for Education, Science and Training

Contents

	Page
1 Name of Determination	2
2 Commencement	2
3 Definition	2
4 Purpose of Determination	2
5 Courses determined to be primary courses	
6 Courses determined to be secondary courses	2

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 2004*.

2 Commencement

This Determination commences on 1 January 2002.

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.

-
- Page
- (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.