



A New Tax System (Goods and Services Tax) (Flying School Training Courses) Determination 2004

I, BRENDAN NELSON, Minister for Education, Science and Training, make this Determination under paragraph 177-10 (3) (d) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 25th June 2004

(Signed)

BRENDAN NELSON
Minister for Education, Science and Training

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1 Name of Determination

This Determination is the *A New Tax System (Goods and Services Tax) (Flying School Training Courses) Determination 2004*.

2 Commencement

This Determination commences on the date of gazettal in the Commonwealth Government Notices Gazette

3 Definition

In this Determination, unless the contrary intentions 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 a specific kind of flying school training course is a tertiary course for the purposes of the Act.

Note: Under section 38-85 of the Act, the supply of a tertiary course is a GST-free supply. See subsection 9-30(1) and Division 38 of the Act for supplies that are GST-free.

5 Certain flying school training courses determined to be tertiary courses

For paragraph (b) of the definition of **tertiary course** in section 195-1 of the Act, a flying school training course is a tertiary course where it is:

- (a) provided by a non-profit, tax exempt, incorporated association which holds a current Civil Aviation Safety Authority (CASA) Air Operator Certificate; and
- (b) conducted in accordance with the National Training Quality Council endorsed Competency Standards for Pilots of Fixed Wing Aeroplanes or any Standards that replace those Standards, and
- (c) provided to Australian Air Training Corps Cadets, Australian Naval Reserve Cadets or cadets in the Australian Army Cadet Corps.