



A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2007 (No. 1)

I, PETER DUTTON, Minister for Revenue and Assistant Treasurer, make this Determination under section 81-5 of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 19 June 2007

PETER DUTTON

Minister for Revenue and Assistant Treasurer

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1 Name of determination

This determination is the *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2007 (No. 1)*.

2 Commencement

This determination commences on 1 July 2007.

3 Definition

In this determination:

Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Australian taxes, fees or charges (Act s 81-5)

For subsection 81-5 (2) of the Act, Australian taxes, fees and charges are specified in Schedule 1.

Note Under subsection 81-5 (1) of the Act, the payment of any Australian tax, fee or charge (other than the GST), or the discharging of a liability to make such a payment, is to be treated as the provision of consideration, to the entity to which the tax, fee or charge is payable, for a supply that the entity makes.

However, under subsection 81-5 (2) of the Act, the payment of any Australian tax, fee or charge that is specified in a written determination of the Treasurer, or the discharging of a liability to make such a payment, is not the provision of consideration.

Australian tax, fee or charge and *consideration* are defined in section 195-1 of the Act.

5 *Repeal of A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2006 No 2.*

The A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2006 No 2 is repealed.