



# **A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2008 (No. 2)**

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I, CHRIS BOWEN, Assistant Treasurer and Minister for Competition Policy and Consumer Affairs make this Determination under section 81-5 of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 18 June 2008

Chris Bowen

Assistant Treasurer and Minister for Competition Policy and Consumer Affairs

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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 2008 (No. 2).

### **2 Commencement**

This determination commences on 1 July 2008.

### **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, by legislative instrument, by 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 2008 No 1.**

The A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2008 (No. 1) is repealed.