



A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2009 (No. 1)

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 8 December 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 2009 (No. 1)*.

2 Commencement

This determination commences on 1 January 2009.

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 2.

The A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2008 (No. 2) is repealed.

