



A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2010 (No. 1)

I, NICK SHERRY, Assistant Treasurer make this Determination under section 81-5 of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 9 December 2009

NICK SHERRY

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 2010 (No. 1).

2 Commencement

This determination commences on 1 January 2010.

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 2009 No. 2.

The A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2009 (No. 2) is repealed.

