

1 Name of Determination

This Determination is the *A New Tax System (Goods and Services Tax) (Adult and Community Education Courses) Determination 2016*.

2 Commencement

This Determination commences on 1 October 2016.

3 Definition

In this Determination, unless the contrary intention 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 the kinds of courses, and the courses, that are adult and community education courses for the definition of ***adult and community education course*** in section 195-1 of the Act.

Note Under section 38-85 of the Act, the supply of an adult and community education course is GST-free. See subsection 9-30(1) and Division 38 of the Act for the definition of GST-free.

5 Kind of courses determined to be adult and community education courses

- (1) For paragraph (a) of the definition of ***adult and community education course*** in section 195-1 of the Act, a course of study or instruction of the kind mentioned in subsection 5(2) of this determination is determined to be an adult and community education course.
- (2) For subsection 5(1) of this determination, the course of study or instruction must:
 - (a) not be a course mentioned, in paragraph (a), (b), (c), (d), (f), (h), (i), (j) or (k) of the definition of *education course* in section 195-1 of the Act; and
 - (b) be a course that is available to adults in the general community; and
 - (c) not be a course that is provided by, or at the request of an employer to the employees of that employer; and
 - (d) not be a course that is provided by, or at the request of an organisation to the members of that organisation, except an organisation for which membership is open to adults in the general community; and
 - (e) not be a course that is provided by way of private tuition to an individual.

Note In addition to being of the kind described in subsection 5(2) of this determination), the course of study or instruction must be a course of study or instruction that is likely to add to the employment related skills of people undertaking the course and provided by, or on behalf of, a body that:

- (a) is a higher education institution; or
- (b) is recognised, by a State or Territory authority, as a provider of courses of the kind described in subsection 5(2) of this determination ; or

- (c) is funded by a State or Territory on the basis that it is a provider of courses of the kind described in subsection 5(2) of this determination .

See paragraph (a) of the definition of *adult and community education course* in section 195-1 of the Act.

6 Courses determined to be adult and community education courses

- (1) For paragraph (b) of the definition of *adult and community education course* in section 195-1 of the Act, a course of study or instruction mentioned in subsection 6(2) of this determination is determined to be an adult and community education course.
- (2) For subsection 6(1) of this determination, the course of study or instruction must:
 - (a) be a course of the kind described in subsection 5(2) of this determination ; and
 - (b) be provided by, or on behalf, of a body that:
 - (i) is a body corporate that operates on a not-for-profit basis; and
 - (ii) has not been refused recognition, or disqualified, by a State or Territory authority as a provider of courses of the kind described in subsection 5(2) of this determination on the basis of failing to meet or maintain the standards required by that authority.

Note In addition to being of the kind described in subsection 6(2) of this determination, the course must also be a course of study or instruction that is likely to add to the employment related skills of people undertaking the course: see the definition of *adult and community education course* in section 195-1 of the Act.