



GST-free Supply (Long Day Care and In-home Care) Determination 2017

I, Simon Birmingham, Minister for Education and Training, make the following Determination under paragraph 38-150(e) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 19 March 2017

Simon Birmingham
Minister for Education and Training

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1 Name

This instrument is the *GST-free Supply (Long Day Care and In-home Care) Determination 2017*.

2 Commencement

This instrument commences on the day after it is registered.

3 Authority

This instrument is made under paragraph 38-150(e) of the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Definitions

In this instrument:

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

In-home care means child care provided to one or more children that takes place in the home of one of the children being cared for.

Long day care means all-day or part-time care provided to predominantly below school age children in premises other than a home of any of the children being cared for.

5 Repeals

Each instrument that is specified in the Schedule to this instrument is repealed as set out in the applicable items in the Schedule.

6 GST-free Supply

For paragraph 38-150(e) of the Act, the following types of care are determined, to the extent that the care is not provided by an approved child care service (within the meaning of section 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999*):

- (1) Long day care; and
- (2) In-home care.

Note: section 38-145 of the Act provides that a supply is GST-free if it is a supply of child care by an approved child care service (within the meaning of section 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999*).

Schedule—Repeals

Part A

GST-free Supply (In-home Care) Determination 2001

1 The whole of the instrument

Repeal the instrument.

Part B

GST-free Supply (Long Day Care) Determination 2002

1 The whole of the instrument

Repeal the instrument.