

GST-free Supply (Child Care) Determination 2017

I, Simon Birmingham, Minister for Education and Training, make the following Determination under subsection 38-150(2) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 5 April 2017

Simon Birmingham

Minister for Education and Training

1 Name

 This instrument is the *GST-free Supply (Child Care) Determination 2017*.

2 Commencement

 This instrument commences on the day after Royal Assent of the *Family Assistance Legislation Amendment (Jobs for Families Child Care Package) Act 2017*.

3 Authority

 This instrument is made under subsection 38-150(2) 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.

5 GST-free Supply

 For subsection 38-150(2) of the Act, the following kinds of child care are specified (but only where the supplier is eligible for Commonwealth funding in respect of the care):

1. in-home care provided by a service that does not hold approval under the family assistance law under the auspices of the Interim Home Based Carer Subsidy Programme of the Commonwealth; and
2. centre-based child care provided by a service that does not hold approval under the family assistance law under the auspices of the Budget Based Funded program of the Commonwealth.