



A New Tax System (Goods and Services Tax) (Tertiary Courses) Determination 2017

I, Christian Porter, Minister for Social Services, make the following determination.

Dated 6 December 2017

Christian Porter
Minister for Social Services

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Tertiary Courses) Determination 2017*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 January 2018.	1 January 2018

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under paragraph (b) of the definition of *tertiary course* in section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

5 Definitions

In this instrument:

accredited higher education course has the same meaning as in the Student Assistance Determination.

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

approved course has the same meaning as in the *VET Student Loans Act 2016*.

combined course means a course consisting of concurrent study, at 2 different institutions, in an accredited higher education course and a VET course.

higher education provider has the same meaning as in the *Higher Education Support Act 2003*.

Section 6

Open Learning has the same meaning as in the Student Assistance Determination.

Student Assistance Determination means the *Student Assistance (Education Institutions and Courses) Determination 2009 (No. 2)*.

Student Assistance Determination requirements means the requirements for a tertiary course under subsection 5D(1) of the *Student Assistance Act 1973*, as those requirements are specified in the Student Assistance Determination.

VET course has the same meaning as in the Student Assistance Determination.

6 Courses that do not meet Student Assistance Determination requirements

A course of study or instruction mentioned in an item of the following table is a tertiary course for the purposes of the Act.

Courses of study or instruction		
Item	Column 1 A course of study or instruction that is:	Column 2 and does not meet the Student Assistance Determination requirements only for one or more of the following reasons:
1	a VET course	(a) the course is not an approved course; (b) the course is not full-time
2	Open Learning at the level of a VET course	(a) the course is not an approved course; (b) the course is not full-time
3	a combined course	(a) to the extent that the course consists of study in a VET course—the VET course is not an approved course; (b) to the extent that the course consists of an accredited higher education course—the accredited higher education course is not provided by a higher education provider; (c) the course is not full-time
4	an undergraduate or postgraduate accredited higher education course	(a) the course is not provided by a higher education provider; (b) the course is not full-time
5	Open Learning other than at the level of a VET course	(a) the course is not provided by a higher education provider; (b) the course is not full-time
6	a course of study or instruction not covered by another item of this table	the course is not full-time

Schedule 1—Repeals

A New Tax System (Goods and Services Tax) (Tertiary Courses) Determination 2014

1 The whole of the instrument

Repeal the instrument.