

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

Contents

1 Name 1

2 Commencement 1

3 Authority 1

4 Schedules 1

5 Definitions 1

6 Courses that do not meet Student Assistance Determination requirements 2

Schedule 1—Repeals 3

A New Tax System (Goods and Services Tax) (Tertiary Courses) Determination 2014 3

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Note: This table relates only to the provisions of this instrument as originally made.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 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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*.

***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 1A course of study or instruction that is: | Column 2and 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.