



# **Legislation (Deferral of Sunsetting—A New Tax System (Goods and Services Tax) (GST-free Supply—Residential Care) Instruments) Certificate 2025**

---

I, Mark Dreyfus KC, Attorney-General, make the following certificate.

Dated 13 January 2025

Mark Dreyfus KC  
Attorney-General

---



---

## Contents

1	Name .....	1
2	Commencement.....	1
3	Authority .....	1
4	Deferral of sunseting.....	1
5	Repeal of this instrument.....	1



## 1 Name

This instrument is the *Legislation (Deferral of Sunsetting—A New Tax System (Goods and Services Tax) (GST-free Supply—Residential Care) Instruments) Certificate 2025*.

## 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	The day after this instrument is registered.	22 January 2025

Note: This table relates only to the provisions of this instrument as originally made.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 51(1)(c) of the *Legislation Act 2003*.

## 4 Deferral of sunseting

The following instruments, for which the sunseting day is 1 April 2025, are repealed by section 51 of the *Legislation Act 2003* on 1 April 2027:

- (a) *A New Tax System (Goods and Services Tax) (GST-free Supply—Residential Care—Government Funded Supplier) Determination 2015*;
- (b) *A New Tax System (Goods and Services Tax) (GST-free Supply—Residential Care—Non-government Funded Supplier) Determination 2015*.

## 5 Repeal of this instrument

This instrument is repealed at the start of 2 April 2027.