

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

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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Note: This table relates only to the provisions of this instrument as originally made.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 sunsetting

The following instruments, for which the sunsetting day is 1 April 2025, are repealed by section 51 of the *Legislation Act 2003* on 1 April 2027: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This instrument is repealed at the start of 2 April 2027.