



A New Tax System (Goods and Services Tax) (Adult and Community Education Course) Determination 2026

I, Tanya Plibersek, Minister for Social Services, make the following determination.

Dated 16.09.2026

Tanya Plibersek
Minister for Social Services

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Adult and Community Education Course) Determination 2026*.

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.	

Note: This table relates only to the provisions of this instrument as originally made.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 177-10(3)(a) 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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:

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

6 Kind of course determined to be an adult and community education course

- (1) For the purposes of paragraph (a) of the definition of ***adult and community education course*** in section 195-1 of the Act, a course of study or instruction of the kind mentioned in subsection 6(2) of this instrument is determined to be an adult and community education course.

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- (2) For the purposes of subsection 6(1) of this instrument, the course of study or instruction must:
- (a) not be a course mentioned in paragraph (a), (b), (c), (d), (f), (h), (i), (j) or (k) of the definition of *education course* in section 195-1 of the Act; and
 - (b) be a course that is available to adults in the general community; and
 - (c) not be a course that is provided by, or at the request of, an employer to the employees of that employer; and
 - (d) not be a course that is provided by, or at the request of, an organisation to the members of that organisation, except an organisation for which membership is open to adults in the general community; and
 - (e) not be a course that is provided by way of private tuition to an individual.

Note: See also subparagraphs (a)(i) to (iii) of the definition of *adult and community education course* in section 195-1 of the Act.

7 Course determined to be an adult and community education course

- (1) For the purposes of paragraph (b) of the definition of ***adult and community education course*** in section 195-1 of the Act, a course of study or instruction mentioned in subsection 7(2) of this instrument is determined to be an adult and community education course.
- (2) For the purposes of subsection 7(1) of this instrument, the course of study or instruction must:
- (a) be a course as described in subsection 6(2) of this instrument; and
 - (b) be provided by, or on behalf, of a body that:
 - (i) is a body corporate that operates on a not-for-profit basis; and
 - (ii) has not been refused recognition, or disqualified, by a State or Territory authority as a provider of a course as described in subsection 6(2) of this instrument on the basis of failing to meet or maintain the standards required by that authority.

Note: See also the definition of *adult and community education course* in section 195-1 of the Act.

Schedule 1—Repeals

A New Tax System (Goods and Services Tax) (Adult and Community Education Courses) Determination 2016

1 The whole of the instrument

Repeal the instrument.