GSTR 2001/1A - Addendum - Goods and services tax: supplies that are GST-free for tertiary education courses

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Addendum

Goods and Services Tax Ruling

Goods and services tax: supplies that are GST-free for tertiary education courses

The ATO's Tax Reform website was decommissioned on 11 August 2003. This Addendum amends Goods and Services Tax Ruling GSTR 2001/1 to update references to the website and department names.

GSTR 2001/1 is amended as follows:

1. Footnote 6

Omit footnote 6 and substitute with:

> The *Student Assistance Act (SAA) Determination (No. 2002/1)* – Determination of Education Institutions and Courses under subsections 3(1) and 5D(1) of the *Student Assistance Act 1973* can be accessed on the Department of Education, Science and Training's website at www.dest.gov.au.

2. Footnote 8

Omit footnote 8 and substitute with:

> The *Student Assistance Act (SAA) Determination (No. 2002/1)* – Determination of Education Institutions and Courses under subsection 3(1) and 5D(1) of the *Student Assistance Act 1973*.

3. Footnote 16

Omit footnote 16 and substitute with:

> Registered Training Organisation (RTO) is not defined in the GST Act. However, the term is defined in *Student Assistance Act (SAA) Determination (No. 2002/1)* – Determination of Education Institutions and Courses under subsection 3(1) and 5D(1) of the *Student Assistance Act 1973* - as being 'an organisation that is registered by the relevant State or Territory training recognition authority in accordance with the Australian Recognition Framework to provide one or more vocational education and training programmes'.

4. Footnote 23

Omit footnote 23 and substitute with:

> Refer to *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2003*. Note that this Determination is current as at 15 October 2003. However, new Determinations may be issued from time to time. The latest Determination can be downloaded from the Treasury Department's website www.treasury.gov.au (under Bills, Acts and Legislation: *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2003*.

5. Footnote 31

Omit footnote 31 and substitute with:

> The Education Textbook Subsidy Scheme was introduced to offset the cost impact of the introduction of the GST on student purchases of textbooks. The retail booksellers are responsible for claiming the subsidy and providing discounts to students. The Department of Education, Science and Training (DEST) administers the Educational Textbook Subsidy Scheme. Information on the scheme can be obtained by telephoning DEST on 1300 139 249 or accessing the following website: www.dest.gov.au.

6. Footnote 53

Omit footnote 53 and substitute with:

> The 'Charity Pack' can be downloaded from our website www.ato.gov.au (under Booklets and publications).

7. Footnote 54

Omit footnote 54 and substitute with:

> The 'Market Value Guidelines' can be downloaded from our website www.ato.gov.au (under For Non-Profit Organisations, Committees and Forums, Charities Consultative Committee, Charities Consultative Committee Resolved Issues Document, Non-Commercial Activities of Charities, Part 3 - Cost of Supply and Market Value Tests).

8. Footnote 55

Omit footnote 55 and substitute with:

> The 'Charity Pack' can be downloaded from our website www.ato.gov.au (under Booklets and publications).

9. Footnote 56

Omit footnote 56 and substitute with:

> The 'Market Value Guidelines' can be downloaded from our website www.ato.gov.au (under For Non-Profit Organisations, Committees and Forums, Charities Consultative Committee, Charities Consultative Committee Resolved Issues Document, Non-Commercial Activities of Charities, Part 3 - Cost of Supply and Market Value Tests).

This Addendum applies on and from today.

Commissioner of Taxation
15 October 2003

ATO references
NO: 2002/011971
ISSN: 1443-5160