

COMMONWEALTH OF AUSTRALIA

A NEW TAX SYSTEM (GOODS AND SERVICES TAX) ACT 1999

DETERMINATION

Under subsection 40-165(4) of the *A New Tax System (Goods and Services Tax) Act 1999* and subsection 4(1) of the *Acts Interpretation Act 1901* I make the following determination:

Citation

1. This determination may be cited as the *A New Tax System (Goods and Services Tax) Frequency of Fund-raising Events Determination (No. 1) 2000*.

Frequency of fund-raising events

2. The frequency set out in the following paragraph is the frequency with which fund-raising events may be held without forming any part of a series or regular run of like or similar events for the purposes of subsection 40-165(1):

- (a) Fifteen fund-raising events in any income year.

Definitions

3. (1) The following expression is defined for the purposes of this determination:

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

- (2) Other expressions in this determination have the same meaning as in the Act.

Dated this 28th day of August 2000.

Tracey Mellick
Assistant Commissioner
GST Law and Interpretation
Delegate of the Commissioner