



GST-free Supply (In-home Care) Determination 2001

I, JOCELYN MARGARET NEWMAN, Minister for Family and Community Services, and the Minister administering the *Child Care Act 1972* and the family assistance law (within the meaning of section 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999*), make this Determination under paragraph 38-150(e) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 11th January 2001.

Jocelyn Newman
Minister for Family and Community Services



GST-free Supply (In-home Care) Determination 2001

made under the

A New Tax System (Goods and Services Tax) Act 1999

1 Name of determination

This determination is the *GST-free Supply (In-home Care) Determination 2001*.

2 Commencement

This determination commences on 1 January 2001.

3 Definition

In this determination:

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

Child Care Minister has the meaning as defined in section 195-1 of the Act.

GST means the Goods and Services Tax.

In-home care means child care provided to one or more children that takes place in the home of one of the children being cared for.

4 GST-free Supply

A supply of child care by a supplier that is eligible for funding (whether or not in respect of that particular supply) from the Commonwealth under guidelines made by the Child Care Minister that relate to the funding of in-home care is determined under paragraph 38-150(e) of the Act to be GST-free.