



GST-free Supply (Long Day Care) Determination 2002

I, LARRY ANTHONY, Minister for Children and Youth Affairs, make this Determination under paragraph 38-150(e) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 19th May 2002.

Larry Anthony
Minister for Children and Youth Affairs

1 Name of Determination

This Determination is the *GST-free Supply (Long Day Care) Determination 2002*.

2 Commencement

This Determination is taken to have commenced on 1 July 2000.

3 Definitions

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.

Long day care means all-day or part-time care provided to predominantly below school age children in premises other than a home of any 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 long day care is determined under paragraph 38-150(e) of the Act to be GST-free.