

The following pages are **extracted** from the Commonwealth's 2002 determination relating to government charges that are exempted from the GST. The extract is confined to exemptions for Victorian public sector organisations from the Freedom of Information Act (Vic) and HPP 11 of the Health Records Act (Vic).

A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2002 as gazetted on 28 June 2002.



A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2002

I, HELEN COONAN, Minister for Revenue and Assistant Treasurer, make this Determination under section 81-5 of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 2002

Minister for Revenue and Assistant Treasurer

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1 Name of Determination

This Determination is the *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2002*.

2 Commencement

This Determination commences on 1 July 2002.

3 Definition

In this Determination:

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

4 Australian taxes, fees or charges (Act s 81-5)

For subsection 81-5 (2) of the Act, Australian taxes, fees and charges are specified in Schedule 1.

Note Under subsection 81-5 (1) of the Act, the payment of any Australian tax, fee or charge (other than the GST), or the discharging of a liability to make such a payment, is to be treated as the provision of consideration, to the entity to which the tax, fee or charge is payable, for a supply that the entity makes.

However, under subsection 81-5 (2) of the Act, the payment of any Australian tax, fee or charge that is specified in a written determination of the Treasurer, or the discharging of a liability to make such a payment, is not the provision of consideration.

Australian tax, fee or charge and *consideration* are defined in section 195-1 of the Act.

5 Repeal of *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2001*

The following determinations are repealed:

- *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2001 (No. 2)*
- *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Amendment Determination 2001 (No. 3)*

Part 3 Victoria

Item	Australian tax, fee or charge	Australian law	Notes
JUSTICE			
Attorney General			
1.1	Application for Freedom of Information request	Freedom of Information Act 1982	
1.2	Freedom of Information charges	Freedom of Information Act 1982	
County Court (Bailiff Services)			
1.3	Furnish copy of writ or warrant	County Court (Bailiff's Fees) Order 1996	
1.4	Renewal or redirection of a warrant	County Court (Bailiff's Fees) Order 1996	
1.5	Execute or attempt to execute every warrant or writ or process at any place	County Court (Bailiff's Fees) Order 1996	
County Court (Court Services)			
1.6	On setting down for trial	County Court (Court Fees) Order 2001	

Item	Australian tax, fee or charge	Australian law	Notes
Registered Schools Board			
2.11	Endorsement of registered schools to enrol full-fee paying overseas students	Education Act 1958	
2.12	Certificate of registration of a school (non-government)	Education Act 1958	
2.13	Application for approval to open a school	Education Act 1958	
2.14	Certificate of registration as a teacher (non-government)	Education Act 1958	
HUMAN SERVICES			
Cemeteries Section			
3.1	Exhumation licence	Cemeteries (Exhumation Licence Fee) Regulations 1996	
3.2	Licence to sign certificate authorising cremation	Cemeteries Act 1958	
Chinese Medicine Registration Board			
3.3	Registration as an acupuncturist, Chinese herbal medicine practitioner or Chinese herbal dispenser	Chinese Medicine Registration Act 2000	Initial and renewal of general and specific registration, and late registration
3.4	Restoration to the register	Chinese Medicine Registration Act 2000	
3.5	Endorsement of a Chinese medicine practitioner to prescribe Schedule 1 drugs	Chinese Medicine Registration Act 2000	
3.6	Extract/copy of the Chinese Medicine Register	Chinese Medicine Registration Act 2000	

Item	Australian tax, fee or charge	Australian law	Notes
Youth and Family Services			
3.91	Certificate of registration of a children's services centre	Children's Services Regulations 1998	Issue, renewal, transfer and variation of
3.92	Inter-country adoptions	Adoption Act 1984	
3.93	Adoption information service	Adoption Act 1984	
3.94	Extract/copy of the register of children services centres	Children's Services Regulations 1998	
Registration of Private Hospitals and Day Procedure Centres			
3.95	Approval in principle and registration of private hospitals	Health Services Act 1988 , Health Services (Private Hospitals and Day Procedure Centres) Regulations 1991	Includes application for approval in principle, application for transfer or variation of certificate of approval in principle; application for registration, renewal of registration, transfer of registration, any other variation of registration and annual fee
Health Records			
3.96	Fee for a health service provider that provides a copy or summary of health information to another health service provider	Health Records Act 2001 (Health Privacy Principle 11) and the Health Records Regulations 2002	Application to a public hospital or other Victorian public sector organisation.
INFRASTRUCTURE			
Architects Registration Board			
4.1	Registration as an architect	Architects Regulations 1993	Includes application, renewal and late renewal
4.2	Alteration to the register of architects	Architects Regulations 1993	