

Dictionary

In this Act, except so far as the contrary intention appears:

90% owned group has the meaning given by section 190-1.

100% subsidiary has the meaning given by section 975- 505 of the * ITAA 1997.

"ABN" has the meaning given by section 41 of the *A New Tax System (Australian Business Number) Act 1999* .

"account on a cash basis" : you [account on a cash basis](#) while a choice you make under section 29-40, or a permission of the Commissioner under section 29- 45 in relation to you, has effect.

"account on the same basis" : 2 or more * companies [account on the same basis](#) if:

(a) each [company](#) * [accounts on a cash basis](#); or

(b) none of the companies [account on a cash basis](#).

"ACNC-registered charity" means an [entity](#) that is [registered](#) under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of [entity](#) mentioned in column 1 of item 1 of the table in [subsection 25-5\(5\)](#) of that Act.

"ACNC-registered religious institution" means an institution that is:

(a) an * [ACNC-registered charity](#); and

(b) [registered](#) under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of [entity](#) mentioned in column 2 of item 4 of the table in [subsection 25-5\(5\)](#) of that Act.

"acquisition" has the meaning given by [section 11-10](#).

"actual application of a thing" has the meaning given by [section 129-40](#).

"additional consideration" includes the meaning given by [subsection 133-5\(3\)](#).

"adjustment" means an * [increasing adjustment](#) or a * [decreasing adjustment](#).

"adjustment event" has the meaning given by [sections 19-10](#) and [69-50](#).

"adjustment note" means a document that complies with the requirements of [subsection 29-75\(1\)](#) and (if applicable) [section 54-50](#).

"adjustment period" has the meaning given by [Subdivision 129-B](#).

"adult and community education course" means a course of study or instruction that is likely to add to the employment related skills of people undertaking the course and:

(a) is of a kind determined by the * [Student Assistance Minister](#) to be an [adult and community education course](#) and is provided by, or on behalf of, a body:

(i) that is a * [higher education institution](#); or

(ii) that is recognised, by a State or Territory authority, as a provider of courses of a kind described in the determination; or

(iii) that is funded by a State or Territory on the basis that it is a provider of courses of a kind described in the determination; or

(b) is determined by the [Student Assistance Minister](#) to be an [adult and community education course](#).

"Aged Care Minister" means the Minister administering the *Aged Care Act 1997* .

"Aged Care Secretary" means the Secretary of the Department that administers the *Aged Care Act 1997* .

"aircraft's stores" has the meaning given by [section 130C](#) of the *Customs Act 1901* .

"airport shop goods" has the same meaning as in the *Customs Act 1901* .

"amalgamated company" , in relation to an * [amalgamation](#), means the single * [company](#) that is, or will be, the result of the [amalgamation](#), and that continues, or will continue, after the [amalgamation](#). It may be one of the * [amalgamating companies](#) or a new [company](#).

"amalgamating company" , in relation to an * [amalgamation](#), means any * [company](#) that amalgamates with one or more other companies under the [amalgamation](#).

"amalgamation" means any procedure, under an * [Australian law](#) or a * [foreign law](#), by which 2 or more * [companies](#) amalgamate and continue as one [company](#).

"amount" includes a nil [amount](#).

"annual apportionment election" means an election made under [section 131-10](#).

"annual apportionment turnover threshold" has the meaning given by [subsection 131-5\(2\)](#).

"annual GST liability" , for an * [instalment tax period](#), has the meaning given by [section 162-145](#).

"annual tax period" has the meaning given by [section 151-40](#).

"annual tax period election" means an election made under [section 151-10](#).

"apply" , in relation to a [thing](#) acquired or [imported](#), has the meaning given by [section 129- 55](#).

"appropriate percentage" , for a * [GST instalment quarter](#), has the meaning given by [subsection 162-175\(5\)](#).

"approved form" has the meaning given by [section 388-50](#) in [Schedule 1](#) to the *Taxation Administration Act 1953* .

"approved pathology practitioner" means a [person](#) who is an [approved pathology practitioner](#) for the purposes of the *Health Insurance Act 1973* .

"approved valuation" has the meaning given by [subsection 75-35\(2\)](#).

"assessable income" has the meaning given by [subsection 995-1\(1\)](#) of the * [ITAA 1997](#).

"assessable professional income" has the meaning given by [subsection 405-20\(1\)](#) of the * [ITAA 1997](#).

"assessed GST" , on:

(a) a * [taxable supply](#) under [section 78-50](#) (settlements of insurance claim) or [105-5](#) (supplies by creditors in satisfaction of debts);
or

(b) a * [taxable importation](#);

means the GST * assessed on the [taxable supply](#) or [taxable importation](#).

"assessed net amount" , for a * [tax period](#), means the * [net amount](#) * assessed for the [tax period](#).

"assessment" has the meaning given by the * [ITAA 1997](#).

"associate" has the meaning given by [section 318](#) of the * [ITAA 1936](#).

at least a 90% stake in a * [company](#) has the meaning given by [section 190-5](#).

"Australian-based business recipient" has the meaning given by [subsection 9-26\(2\)](#).

"Australian Business Register" means the register established under [section 24](#) of the *A New Tax System (Australian Business Number) Act 1999* .

"Australian Business Registrar" means the Registrar of the * [Australian Business Register](#).

"Australian consumer" has the meaning given by [subsection 9-25\(7\)](#) and affected by [section 84-100](#).

"Australian fee or charge" means a fee or charge (however described), other than an ** Australian tax*, imposed under an ** Australian law* and payable to an ** Australian government agency*.

"Australian government agency" has the meaning given by *section 995-1* of the ** ITAA 1997*.

"Australian law" has the meaning given by *section 995-1* of the ** ITAA 1997*.

"Australian resident" means a *person* who is a resident of Australia for the purposes of the ** ITAA 1936*.

"Australian tax" means a tax (however described) imposed under an ** Australian law*.

"average income" has the meaning given by *subsection 392-45(1)* of the ** ITAA 1997*.

"average input tax credit fraction" has the meaning given by *section 79-100*.

"base year" has the meaning given by *sections 45-320* and *45-470* in Schedule 1 to the *Taxation Administration Act 1953*.

"batch repair process" has the meaning given by *section 117-5*.

"beverage" has the meaning given by *subsection 38-4(2)*.

"borrowing" has the meaning given by *section 995-1* of the ** ITAA 1997*.

"business" includes any profession, trade, employment, vocation or calling, but does not include occupation as an employee.

"business day" has the meaning given by *subsection 995-1(1)* of the ** ITAA 1997*.

"car" has the meaning given by *section 995-1* of the ** ITAA 1997*.

"car limit" has the meaning given by *section 40-230* of the ** ITAA 1997*.

"car parts", in relation to ** cars*, includes:

- (a) bodies for those cars (including insulated bodies, tank-bodies, and other bodies designed for the transport or delivery of *goods* or other property of particular kinds); and
- (b) underbody hoists, and other equipment or apparatus of a kind ordinarily fitted to cars for use in connection with the transport or delivery of *goods* or other property by those road vehicles.

"carried on in the indirect tax zone", in relation to an ** enterprise*, has the meaning given by *section 9-27*.

"carrying on" an ** enterprise* includes doing anything in the course of the commencement or termination of the *enterprise*.

"cash accounting turnover threshold" has the meaning given by *subsection 29-40(3)*.

"Child Care Minister" means 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*).

"commercial accommodation" has the meaning given by *section 87-15*.

"commercial residential premises" means:

- (a) a hotel, motel, inn, hostel or boarding house; or
- (b) *premises* used to provide accommodation in connection with a ** school*; or
- (c) a ** ship* that is mainly let out on hire in the ordinary course of a ** business* of letting *ships* out on hire; or
- (d) a *ship* that is mainly used for ** entertainment* or transport in the ordinary course of a ** business* of providing *ships* for *entertainment* or transport; or
- (da) a marina at which one or more of the berths are occupied, or are to be occupied, by ** ships* used as residences; or
- (e) a caravan park or a camping ground; or
- (f) anything similar to ** residential premises* described in *paragraphs (a) to (e)*.

However, it does not include *premises* to the extent that they are used to provide accommodation to students in connection with an ** education institution* that is not a ** school*.

"Commissioner" means the [Commissioner of Taxation](#).

"company" means:

- (a) a body corporate; or
- (b) any other unincorporated association or body of [persons](#);

but does not include a * [partnership](#) or a * [non-entity joint venture](#).

"complying superannuation fund" has the meaning given by [section 995-1](#) of the * ITAA 1997.

"Comptroller-General of Customs " has the same meaning as in the [Customs Act 1901](#) .

"compulsory third party scheme" is a [scheme](#) or arrangement:

- (a) that is established by an * [Australian law](#); and
- (b) that is specified in the regulations, or that is of a kind specified in the regulations, made for the purposes of this [definition](#).

"connected with the indirect tax zone" , in relation to a [supply](#), has the meaning given by [sections 9- 25, 84- 75, 85-5 and 126-27](#).

Note: This meaning is also affected by [sections 9-26, 84-83 and 96-5](#).

"consideration" , for a [supply](#) or [acquisition](#), means any [consideration](#), within the meaning given by [sections 9-15 and 9-17](#), in connection with the [supply](#) or [acquisition](#).

Note: This meaning is affected by [sections 75- 12, 75- 13, 75- 14, 78-20, 78- 35, 78- 45, 78-50, 78-65, 78-70, 79-60, 79-65, 79-80, 80-15, 80- 55, 81-5, 81-10, 81-15, 82-5, 82-10, 99-5, 100-5, 100- 12 and 102-5](#).

"consolidated group" has the meaning given by [section 703-5](#) of the * ITAA 1997.

"consumer" has the meaning given by [section 84- 75](#).

"contributing operator" has the meaning given by [subparagraph 80-5\(1\)\(c\)\(ii\), 80-40\(1\)\(c\)\(ii\) or 80-80\(1\)\(c\)\(ii\)](#).

"contributing operator's payment" has the meaning given by [subsection 80-5\(3\), 80-40\(3\) or 80-80\(3\)](#).

"contribution amount" has the meaning given by [paragraph 721-25\(1\)\(b\)](#) of the * ITAA 1997.

"corrected GST amount" has the meaning given by [paragraph 19-40\(c\)](#).

"corrected input tax credit amount" has the meaning given by [paragraph 19-70\(c\)](#).

"course materials" , in relation to an * [education course](#), means materials provided by the [entity supplying](#) the course that are necessarily consumed or transformed by the students undertaking the course for the purposes of the course.

"creditable acquisition" has the meaning given by [section 11-5](#).

Note: This meaning is affected by [sections 49- 35, 60-10, 69-5, 72-40, 75-20, 78-30, 84-145, 90-15, 93-5, 93-15 and 111-5](#).

"creditable at less than" 1 / 11 of the consideration has the meaning given by [subsection 136-50\(2\)](#).

"creditable importation" has the meaning given by [section 15-5](#).

Note: This meaning is affected by [sections 60-10 and 69-5](#).

"creditable purpose" :

- (a) in relation to the [acquisition](#) of a [thing](#)--has the meaning given by [sections 11-15 and 60-20](#); and
- (b) in relation to the [importation](#) of a [thing](#)--has the meaning given by [sections 15-10 and 60-20](#); and
- (c) in relation to the * [application](#) of a [thing](#) acquired or [imported](#)--has the meaning given by [section 129-50](#).

Note: This meaning is affected by [section 70-10](#).

"CTP ancillary payment or supply" has the meaning given by [subsection 79-35\(3\)](#).

Note: [Section 79-90](#) also treats certain payments or supplies as CTP ancillary payments or supplies.

"CTP compensation or ancillary payment or supply" has the meaning given by [subsection 79-35\(1\)](#).

"CTP compensation payment or supply" has the meaning given by [subsection 79-35\(2\)](#).

Note: Section 79-90 also treats certain payments or supplies as CTP compensation payments or supplies.

"CTP dual premium or election payment or supply" means a payment or [supply](#) to which [section 79-5](#) or [79-15](#) applies.

"CTP hybrid payment or supply" has the meaning given by [section 79-25](#).

"CTP premium", in relation to a * [compulsory third party scheme](#), means:

(a) a payment of a premium, contribution or similar payment under the [scheme](#); or

(b) a payment of levy in connection with the [scheme](#).

"current GST lodgment record" has the meaning given by [section 162-10](#).

"current GST turnover" has the meaning given by [section 188-15](#).

Note: This meaning is affected by [section 188-22](#).

"customs clearance area" means a place identified under [section 234AA](#) of the *Customs Act 1901*.

"customs duty" means any duty of customs imposed by that name under a law of the Commonwealth, other than:

(a) the *A New Tax System (Goods and Services Tax Imposition--Customs) Act 1999*; or

(aa) the *A New Tax System (Goods and Services Tax Imposition (Recipients)--Customs) Act 2005*; or

(b) the *A New Tax System (Wine Equalisation Tax Imposition--Customs) Act 1999*; or

(c) the *A New Tax System (Luxury Car Tax Imposition--Customs) Act 1999*.

"customs value", in relation to [goods](#), means the [customs value](#) of the [goods](#) for the purposes of Division 2 of Part VIII of the *Customs Act 1901*.

"dealer in precious metal" means an [entity](#) that satisfies the [Commissioner](#) that a principal part of * [carrying on its](#) * [enterprise](#) is the regular [supply](#) and [acquisition](#) of * [precious metal](#).

"decreasing adjustment" means an [amount](#) arising under one of the following provisions:

Decreasing adjustments		
Item	Provision	Subject matter
1	Section 19-55	Adjustment events (supplies)
2	Section 19-85	Adjustment events (acquisitio
3	Section 21-5	Writing off bad debts (taxable
4	Section 21-20	Recovering amounts previous off (creditable acquisitions)
4AA	Section 75-27	Payments of further considera supplies relating to supplies o property under the margin scl
4A	Section 78-10 (including as it applies in accordance with Subdivision 79-A or 79-B or Division 80)	Payments or supplies in settle insurance claims or under con third party schemes
4B	Subsection 79-10(1) (including as it applies in accordance with Division 80)	Decreasing adjustments unde compulsory third party schen

Decreasing adjustments		
Item	Provision	Subject matter
4C	Section 79-50 (including as it applies in accordance with Division 80)	Decreasing adjustments under compulsory third party schemes
5	Section 129-40	Changes in the extent of credit purpose
6	Section 132-5	Supplies of things acquired or to make supplies
6A	Section 133-5	Decreasing adjustments for a consideration provided under clauses
6B	Section 134-5	Third party payments
7	Section 137-5	Stock on hand on becoming receivable etc.

Note: Decreasing adjustments decrease your net amounts.

"dental practitioner" has the meaning given by subsection 3(1) of the *Health Insurance Act 1973*.

"deposit account": an account is a **deposit account** if:

- (a) the account is made available by an Australian ADI (within the meaning of the *Corporations Act 2001*) in the course of carrying on a banking business (within the meaning of the *Banking Act 1959*); and
- (b) amounts credited to the account represent money taken by the ADI on deposit (other than as part-payment for identified goods or services); and
- (c) amounts credited to the account do not relate to a debenture (as defined in section 9 of the *Corporations Act 2001*) of the ADI.

"derived" has a meaning affected by subsection 6-5(4) of the *ITAA 1997*.

"digital currency" means digital units of value that:

- (a) are designed to be fungible; and
- (b) can be provided as * consideration for a supply; and
- (c) are generally available to members of the public without any substantial restrictions on their use as consideration; and
- (d) either:
 - (i) are not denominated in any country's currency; or
 - (ii) are denominated in a currency that is not issued by, or under the authority of, an * Australian government agency or a foreign government agency (within the meaning of the *Income Tax Assessment Act 1997*); and
- (e) do not have a value that depends on, or is derived from, the value of anything else; and
- (f) do not give an entitlement to receive, or to direct the supply of, a particular thing or things, unless the entitlement is incidental to:
 - (i) holding the digital units of value; or
 - (ii) using the digital units of value as consideration;

but does not include a thing that, if supplied, would be a * financial supply for a reason other than being a supply of:

- (g) one or more digital units of value to which paragraphs (a) to (f) apply; or

(h) * money.

"Disability Services Minister" means the Minister administering the *National Disability Insurance Scheme Act 2013* .

"dividend" has the meaning given by subsections 6(1), (4) and (5) of the * ITAA 1936.

"early net amount" has the meaning given by subsection 162-145(3).

"education course" means:

(a) a * pre-school course; or

(b) a * primary course; or

(c) a * secondary course; or

(d) a * tertiary course; or

(f) a * special education course; or

(g) an * adult and community education course; or

(h) an * English language course for overseas students; or

(i) a * first aid or life saving course; or

(j) a * professional or trade course; or

(k) a * tertiary residential college course.

"education institution" has the meaning given by subsection 3(1) of the *Student Assistance Act 1973* .

"electronic communication" has the same meaning as in the *Electronic Transactions Act 1999* .

"electronic distribution platform" has the meaning given by section 84-70.

"electronic lodgment turnover threshold" has the meaning given by subsection 31-25(4).

"electronic payment" means a payment by way of electronic transmission, in an electronic format approved by the Commissioner.

"eligible Australian carbon credit unit" means:

(a) a Kyoto Australian carbon credit unit (within the meaning of the *Carbon Credits (Carbon Farming Initiative) Act 2011*); or

(b) a non-Kyoto Australian carbon credit unit (within the meaning of that Act) issued in relation to an eligible offsets project (within the meaning of that Act) for a reporting period (within the meaning of that Act), where:

(i) if it were assumed that the reporting period had ended before the Kyoto abatement deadline (within the meaning of that Act), a Kyoto Australian carbon credit unit would have been issued in relation to the project for the reporting period instead of the non-Kyoto Australian carbon credit unit; and

(ii) the non-Kyoto Australian carbon credit unit is not of a kind specified in the regulations; or

(c) an Australian carbon credit unit (within the meaning of that Act) of a kind specified in the regulations.

Subparagraph (b)(ii) and paragraph (c) do not, by implication, limit the application of subsection 13(3) of the *Legislation Act 2003* to other instruments under this Act.

"eligible emissions unit" means:

(a) an * eligible international emissions unit; or

(b) an * eligible Australian carbon credit unit.

"eligible international emissions unit" has the same meaning as in the *Australian National Registry of Emissions Units Act 2011* .

"employee share scheme" has the meaning given by the * ITAA 1997.

"endorsed charity" means an [entity](#) that is endorsed as a charity under [subsection 176-1\(1\)](#).

"English language course for overseas students" means a course of study or education supplied to overseas students that:

(a) includes study or education in the English language; and

(b) is supplied by an [entity](#) that is accredited to provide such courses by a State or Territory authority responsible for their accreditation.

"enterprise" has the meaning given by section 9-20.

"entertainment" has the meaning given by section 32-10 of the * ITAA 1997.

"entity" has the meaning given by section 184-1.

"essential prerequisite" : a qualification is an [essential prerequisite](#) in relation to the entry to, or the commencement of the practice of, a particular profession or trade if the qualification is imposed:

(a) by or under an * [industrial instrument](#); or

(b) if there is no [industrial instrument](#) for that profession or trade but there is a professional or trade association that has uniform national requirements relating to the entry to, or the commencement of the practice of, the profession or trade concerned--by that association; or

(c) if neither [paragraph](#) (a) nor (b) applies but there is a professional or trade association in a State or Territory that has requirements relating to the entry to, or the commencement of the practice of, the profession or trade concerned--by that association.

"estimated annual GST amount" has the meaning given by section 162-140.

"exceed the financial acquisitions threshold" has the meaning given by Division 189.

"excisable goods" has the meaning given by [subsection 4\(1\)](#) of the *Excise Act 1901* .

"excise duty" means any duty of excise imposed by that name under a law of the Commonwealth.

"exempt entity" has the meaning given by [section 995-1](#) of the * ITAA 1997.

"expense payment benefit" means a * [fringe benefit](#) that is a benefit of a kind referred to in [section 20](#) of the *Fringe Benefits Tax Assessment Act 1986* .

"explanatory section" has the meaning given by section 182-10.

"family member" has the meaning given by [subsection 48-15\(2\)](#).

"farming business" has the meaning given by [subsection 38-475\(2\)](#).

"FBT year" means a year beginning on 1 April.

"Finance Minister" means the Minister administering the *Public Governance, Performance and Accountability Act 2013* .

"financial acquisition" has the meaning given by section 189-15.

"financial supply" has the meaning given by the regulations made for the purposes of [subsection 40-5\(2\)](#).

"financial year" means a period of 12 months beginning on 1 July.

"first aid or life saving course" means a course of study or instruction that:

(a) principally involves training [individuals](#) in one or more of the following:

(i) first aid, resuscitation or other similar life saving skills including [personal](#) aquatic survival skills but not including swimming lessons;

(ii) surf life saving;

(iii) aero-medical rescue; and

(b) is provided by an **entity**:

(i) that is **registered** (or otherwise approved) by a State or Territory authority that has responsibility for registering (or otherwise approving) entities that provide such courses; or

(ii) that is approved to provide such courses by a State or Territory body that has responsibility for approving the provision of such courses; or

(iii) that uses, as the instructor for the course, a **person** who holds a training qualification for that course that was issued by Austswim Limited (ACN 097 784 122); or

(iv) that uses, as the instructor for the course, a **person** who holds a training qualification for that course that was issued by Surf Life Saving Australia Limited (ACN 003 147 180); or

(v) that uses, as the instructor for the course, a **person** who holds a training qualification for that course that was issued by The Royal Life Saving Society--Australia (ACN 008 594 616); or

(vi) that uses, as the instructor for the course, a **person** who holds a training qualification for that course that is a qualification (in life saving) specified in, or of a kind specified in, the regulations.

"floating home" means a structure that is composed of a floating platform and a building designed to be occupied (regardless of the term of occupation) as a residence that is permanently affixed to the platform, but does not include any structure that has means of, or is capable of being readily adapted for, self-propulsion.

"food" has the meaning given by section 38-4.

"foreign law" has the meaning given by section 995-1 of the * ITAA 1997.

"Foreign Minister" means the Minister administering the *Diplomatic Privileges and Immunities Act 1967* .

"formation" , in relation to a * **GST joint venture**, means 2 or more entities becoming * **participants** in the joint venture as mentioned in subsection 51-7(1).

"freight container" means a container within the meaning of the Customs Convention on Containers, 1972, signed in Geneva on 2 December 1972, as affected by any amendment of the Convention that has come into force.

"fringe benefit" has the meaning given by section 995-1 of the * ITAA 1997 but includes a benefit within the meaning of subsection 136(1) of the *Fringe Benefits Tax Assessment Act 1986* that is an exempt benefit for the purposes of that Act.

"fringe benefits tax" means tax imposed by the *Fringe Benefits Tax Act 1986* .

"fund-raising event" has the meaning given by section 40-165.

"futures exchange" means:

(a) a body corporate in relation to which an approval under section 1126 of the *Corporations Act 2001* is in force, or is taken to be in force because of subsection 1126(3) of that Act; or

(b) a body corporate that is recognised as a **futures exchange** in a foreign country and operates as a **futures exchange** under the laws of that country.

"gambling event" has the meaning given by subsection 126-35(2).

"gambling supply" has the meaning given by subsection 126-35(1).

"general interest charge" means the charge worked out under Part IIA of the *Taxation Administration Act 1953* .

"gift-deductible entity" : an **entity** is a **gift-deductible entity** if gifts or contributions made to it can be deductible under Division 30 of the * ITAA 1997.

"gift-deductible purpose" , of an **entity**, means a purpose that is the principal purpose of:

(a) if the **entity** legally owns a fund for the operation of which the **entity** is entitled, under subsection 30-125(2) of the * ITAA 1997, to be so endorsed--that fund; or

(b) if the **entity** includes an authority or institution for the operation of which the **entity** is entitled, under [subsection 30-125\(2\)](#) of the ITAA 1997, to be so endorsed--that authority or institution.

"global GST amount" has the meaning given by sections 126-10, 126-15 and 126-20.

"goods" means any form of tangible [personal](#) property.

"government entity" has the meaning given by [section 41](#) of the *A New Tax System (Australian Business Number) Act 1999* .

"government related entity" is:

(a) a * [government entity](#); or

(b) an [entity](#) that would be a [government entity](#) but for [subparagraph \(e\)\(i\)](#) of the definition of **government entity** in the *A New Tax System (Australian Business Number) Act 1999* ; or

(c) a local governing body established by or under a * [State law](#) or * [Territory law](#).

"government school" means a * [school](#) that:

(a) supplies any of these kinds of * [education courses](#):

(i) * [pre-school courses](#);

(ii) full-time * [primary courses](#);

(iii) full-time * [secondary courses](#);

(whether or not the [school](#) supplies any other [education courses](#)); and

(b) is conducted by or on behalf of an * [Australian government agency](#);

and includes a proposed [school](#) that will meet the requirements of [paragraphs \(a\)](#) and [\(b\)](#) once it starts operation.

"group liability" of a * [head company](#) of a * [consolidated group](#) or a * [MEC group](#) has the meaning given by [paragraph 721-10\(1\)\(a\)](#) of the * ITAA 1997.

"GST" means tax that is payable under the * [GST law](#) and imposed as goods and services tax by any of these:

(a) the *A New Tax System (Goods and Services Tax Imposition--General) Act 1999* ; or

(b) the *A New Tax System (Goods and Services Tax Imposition--Customs) Act 1999* ; or

(c) the *A New Tax System (Goods and Services Tax Imposition--Excise) Act 1999* ; or

(d) the *A New Tax System (Goods and Services Tax Imposition (Recipients)--General) Act 2005* ; or

(e) the *A New Tax System (Goods and Services Tax Imposition (Recipients)--Customs) Act 2005* ; or

(f) the *A New Tax System (Goods and Services Tax Imposition (Recipients)--Excise) Act 2005* .

"GST benefit" has the meaning given by [subsection 165-10\(1\)](#).

"GST branch" has the meaning given by [section 54-5](#).

"GST branch registration number" , of a branch, means the branch's [GST branch registration number](#) notified under [section 54-15](#).

"GST disadvantage" has the meaning given by [subsection 165-45\(2\)](#).

"GST exclusive market value" , in relation to a [supply](#) or [acquisition](#):

(a) other than of a * [luxury car](#)--is 10 / 11 of the * [GST inclusive market value](#) of the [supply](#) or [acquisition](#); or

(b) of a * [luxury car](#)--is 10 / 11 of the * [GST inclusive market value](#) of the [luxury car](#) (excluding any * [luxury car tax](#) that is, or would be, payable on the [supply](#) of that car).

"GST exclusive value" :

(a) in relation to an **acquisition**:

(i) other than of a * **luxury car**--means 10 / 11 of the * **price** of the **supply** of the **thing** being acquired; or

(ii) of a * **luxury car**--means 10 / 11 of the * **price** of the **supply** of the **luxury car** (excluding any * **luxury car tax** payable on the **supply**); and

(b) in relation to an **importation** that is a * **taxable importation**, means the * **value** of the **importation**; and

(c) in relation to an **importation** that is not a **taxable importation**, means the **amount** that would be the **value** of the **importation** if it were a **taxable importation**.

"GST-free" has the meaning given by **subsection 9-30(1)** and **Division 38**.

"GST group" has the meaning given by **section 48-5**.

"GST inclusive market value" of:

(a) * **consideration** in connection with a **supply**; or

(b) a **thing**, or a **supply** or **acquisition** of a **thing**;

means the market **value** of the **consideration** or **thing**, without any discount for any **amount** of **GST** or * **luxury car tax** payable on the **supply**.

"GST instalment" has the meaning given by **subsection 162-70(1)**.

"GST instalment payer" has the meaning given by **section 162-50**.

"GST instalment quarter" has the meaning given by **subsections 162-70(2)** and **(3)**.

"GST instalment shortfall" , for a * **GST instalment quarter** in relation to which you are liable to pay a penalty under **Subdivision 162-D**, means:

(a) if the penalty is payable under **section 162-175**--the **amount** worked out under **subsection 162-175(3)** or **paragraph 162-175(4)(c)** (whichever is applicable); or

(b) if the penalty is payable under **section 162-180**--the **amount** worked out under **subsection 162-180(3)** or **paragraph 162-180(4)(c)** (whichever is applicable); or

(c) if the penalty is payable under **section 162-185**--the **amount** worked out under **subsection 162-185(3)**.

Note: The **amount** of a **GST instalment shortfall** can be reduced under **section 162-195** or **162-200** (or both).

"GST joint venture" has the meaning given by **section 51-5**.

"GST law" means:

(a) this Act; and

(b) any Act that imposes **GST**; and

(c) the *A New Tax System (Goods and Services Tax Transition) Act 1999* ; and

(d) the *Taxation Administration Act 1953* , so far as it relates to any Act covered by **paragraphs (a) to (c)**; and

(e) any other Act, so far as it relates to any Act covered by **paragraphs (a) to (d)** (or to so much of that Act as is covered); and

(f) regulations under any Act, so far as they relate to any Act covered by **paragraphs (a) to (e)** (or to so much of that Act as is covered).

"GST religious group" has the meaning given by **section 49-5**.

"GST return" means a return of the kind referred to in **Division 31**, that complies with all the requirements of **sections 31-15** and **31-25** of this Act and **section 388-75** in **Schedule 1** to the *Taxation Administration Act 1953* , and includes a return given in accordance with **section 58-50** of this Act.

"GST turnover" :

(a) in relation to meeting a * [turnover threshold](#)--has the meaning given by [subsection 188-10\(1\)](#); and

(b) in relation to not exceeding a * [turnover threshold](#)--has the meaning given by [subsection 188-10\(2\)](#).

"head company" of a * [consolidated group](#) or a * [MEC group](#) has the meaning given by [subsection 995-1\(1\)](#) of the * ITAA 1997.

"Health Minister" means the Minister administering the [National Health Act 1953](#) .

"higher education institution" means an [entity](#) that is a higher education provider as defined in section 16-1 of the [Higher Education Support Act 2003](#) .

"HIH company" has the meaning given by section 322-5 of the * ITAA 1997.

"HIH rescue entity" means:

(a) the HIH Claims Support Trust (established on 6 July 2001); or

(b) the Commonwealth; or

(c) an [entity](#) prescribed for the purposes of [subsection 322-5\(1\)](#) of the * ITAA 1997.

"hire purchase agreement" has the meaning given by [section 995-1](#) of the * ITAA 1997.

"home care" has the meaning given by section 45-3 of the [Aged Care Act 1997](#) .

"hospital treatment" has the same meaning as in the [Private Health Insurance Act 2007](#) .

"hybrid settlement sharing arrangement" has the meaning given by [subsection 80-80\(1\)](#).

"import" means [import goods](#) into the [indirect tax zone](#).

"inbound intangible consumer supply" has the meaning given by section 84-65.

"incapacitated entity" means:

(a) an [individual](#) who is a bankrupt; or

(b) an [entity](#) that is in liquidation or receivership; or

(c) an [entity](#) that has a * [representative](#).

"incidental valuable metal goods" means [goods](#):

(a) acquired for the purposes of sale or exchange (but not for manufacture) in the ordinary course of * [business](#); and

(b) that consist wholly or partly of * [valuable metal](#); and

(c) in relation to which any of the following applies:

(i) the [goods](#) are collectables or antiques, and the [goods](#) are not * [precious metals](#);

(ii) at the time of the [acquisition](#), the market [value](#) of the [goods](#) exceeds the * [valuable metal threshold](#);

(iii) the [goods](#) are in a class determined by the Minister, by legislative instrument, for the purposes of this subparagraph.

"income year" has the meaning given by [section 995-1](#) of the * ITAA 1997.

"increasing adjustment" means an [amount](#) arising under one of the following provisions:

Increasing adjustments		
Item	Provision	Subject matter
1	Section 19-50	Adjustment events (supplies)
2	Section 19-80	Adjustment events (acquisitio
3	Section 21-10	Recovering amounts previous off (taxable supplies)

Increasing adjustments		
Item	Provision	Subject matter
4	Section 21-15	Bad debts written off (creditor acquisitions)
4AAA	Section 75-22	Input tax credit entitlements for acquisitions relating to supplies of property under the margin scheme
4AA	Section 78-18 (including as it applies in accordance with Subdivision 79-B or Division 80)	Payments of excess etc. under policies or compulsory third party schemes
4AB	Subsection 79-10(2) (including as it applies in accordance with Division 80)	Increasing adjustments under compulsory third party schemes
4AC	Section 79-55 (including as it applies in accordance with Division 80)	Increasing adjustments under compulsory third party schemes
4AD	Section 80-30	Increasing adjustments under policy settlement sharing arrangements
4AE	Section 80-70	Increasing adjustments under defendant settlement sharing arrangements
4A	Section 100-15	Unredeemed vouchers
5	Section 129-40	Changes in the extent of creditor purpose
5A	Section 130-5	Goods applied solely to private domestic use
5B	Section 131-55	Annually apportioned acquisition importations
6	Section 134-10	Third party payments
7	Section 135-5	Supplies of going concerns
8	Section 138-5	Cessation of registration
8A	Section 139-5	Distributions from deceased estates
9	Section 141-50	Tradex scheme goods

Note: Increasing adjustments increase your net amounts.

"**indirect tax zone**" means Australia (within the meaning of the * ITAA 1997), but does not include any of the following:

(a) the external Territories;

(b) an offshore area for the purpose of the *Offshore Petroleum and Greenhouse Gas Storage Act 2006*;

other than an installation (within the meaning of the *Customs Act 1901*) that is deemed by section 5C of the *Customs Act 1901* to be part of Australia and that is located in an offshore area.

"**individual**" means a natural person.

"**industrial instrument**" has the meaning given by section 995-1 of the * ITAA 1997.

"ineligible for the margin scheme" has the meaning given by [subsections 75-5\(3\) and \(4\)](#).

"inherit" : you [inherit](#) a freehold interest in land, a [stratum unit](#) or a [long-term lease](#) if you become an owner of the interest, unit or lease:

(a) under the will of a deceased [person](#), or that will as varied by a court order; or

(b) by operation of an intestacy law, or such a law as varied by a court order; or

(c) because it is appropriated to you by the legal [personal representative](#) of a deceased [person](#) in satisfaction of a pecuniary legacy or some other interest or [share](#) in the deceased [person's](#) estate; or

(d) under a deed of arrangement if:

(i) you entered into the deed to settle a claim to participate in the distribution of the deceased [person's](#) estate; and

(ii) any * [consideration](#) given by you for the interest, unit or lease consisted only of the variation or waiver of a claim to one or more other assets that formed part of the estate.

"input tax credit" means an entitlement arising under [section 11-20](#) or [15-15](#).

"input taxed" has the meaning given by [subsection 9-30\(2\)](#) and [Division 40](#).

"instalment tax period" has the meaning given by [subsection 162-55\(3\)](#).

"instalment turnover threshold" has the meaning given by [subsection 162-5\(2\)](#).

"insurance broker" has the meaning given by [section 11](#) of the *Insurance Contracts Act 1984* .

"insurance policy" means a policy of insurance (or of reinsurance) against loss, damage, injury or risk of any kind, whether under a contract or a law. However, it does not include such a policy to the extent that it does not relate to insurance (or reinsurance) against loss, damage, injury or risk of any kind.

"insurance policy settlement sharing arrangement" has the meaning given by [subsection 80-5\(1\)](#).

"intended or former application of a thing" has the meaning given by [section 129-40](#).

"international transport" means:

(a) in relation to the export of [goods](#)--the transport of the [goods](#) from their * [place of export](#) in the [indirect tax zone](#) to a destination outside the [indirect tax zone](#); or

(b) in relation to the import of [goods](#)--the transport of the [goods](#) from a place outside the [indirect tax zone](#) to their * [place of consignment](#) in the [indirect tax zone](#).

"invoice" means a document notifying an obligation to make a payment.

"inwards duty free shop" has the same meaning as in [section 96B](#) of the *Customs Act 1901* .

ITAA 1936 means the *Income Tax Assessment Act 1936* .

ITAA 1997 means the *Income Tax Assessment Act 1997* .

"joint venture operator" , of a * [GST joint venture](#), is the [entity](#) last nominated in relation to the joint venture as mentioned in [paragraph 51-5\(1\)\(ea\)](#) or [51-70\(1\)\(c\)](#), but does not include an [entity](#) that does not satisfy the requirements of [paragraphs 51-10\(c\)](#) and (f).

"legal practitioner" means a [person](#) who is enrolled as a barrister, a solicitor or a barrister and solicitor of:

(a) a federal court; or

(b) a court of a State or Territory.

"life insurance policy" means a policy of insurance on the life of an [individual](#).

"limited registration entity" has the meaning given by [section 146-5](#).

"liquidator" has the meaning given by [subsection 6\(1\)](#) of the * [ITAA 1936](#).

"local entry" has the meaning given by section 5-30 of the * Wine Tax Act.

"lodged electronically" has the meaning given by subsection 31-25(3).

"long-term accommodation" has the meaning given by subsection 87-20(1).

"long-term lease" means a supply by way of lease, hire or licence (including a renewal or extension of a lease, hire or licence) for at least 50 years if:

(a) at the time of the lease, hire or licence, or the renewal or extension of the lease, hire or licence, it was reasonable to expect that it would continue for at least 50 years; and

(b) unless the supplier is an * Australian government agency--the terms of the lease, hire or licence, or the renewal or extension of the lease, hire or licence, as they apply to the * recipient are substantially the same as those under which the supplier held the premises.

"luxury car" has the same meaning as in section 25-1 of the *A New Tax System (Luxury Car Tax) Act 1999* .

"luxury car tax" has the meaning given by section 27-1 of the *A New Tax System (Luxury Car Tax) Act 1999* .

"luxury car tax law" has the meaning given in section 27-1 of the *A New Tax System (Luxury Car Tax) Act 1999* .

"managing operator" has the meaning given by subparagraph 80-5(1)(c)(i), 80-40(1)(c)(i) or 80-80(1)(c)(i).

"managing operator's payment or supply" has the meaning given by subsection 80-5(2), 80-40(2) or 80-80(2).

"margin" , in relation to a * taxable supply of * real property, has the meaning given by sections 75-10, 75- 11 and 75-16.

Note: This meaning is affected by sections 75- 12 to 75-15.

"margin scheme" : a * taxable supply of * real property is under the margin scheme if subsection 75-5(1) applies.

"MEC group" has the meaning given by section 719-5 of the * ITAA 1997.

"medical practitioner" means a person who is a medical practitioner for the purposes of the *Health Insurance Act 1973* .

"medical service" means:

(a) a service for which medicare benefit is payable under Part II of the *Health Insurance Act 1973* ; or

(b) any other service supplied by or on behalf of a * medical practitioner or * approved pathology practitioner that is generally accepted in the medical profession as being necessary for the appropriate treatment of the * recipient of the supply.

"member" :

(a) in relation to a * GST group--has the meaning given by section 48-7; or

(b) in relation to a * GST religious group--means an entity currently approved as one of the members of the group under section 49-5 or paragraph 49-70(1)(a); or

(c) in relation to a * consolidated group--has the meaning given by section 703-15 of the * ITAA 1997.

"mineral deposit" means a deposit of * minerals, and includes a deposit of sand or gravel.

"minerals" has the meaning given by section 40-730 of the * ITAA 1997.

"monetary prize" means:

(a) any prize, or part of a prize, in the form of * money or * digital currency; or

(b) if the prize is given at a casino--any prize, or part of a prize, in the form of:

(i) money or digital currency; or

(ii) gambling chips that may be redeemed for money or digital currency.

"money" includes:

(a) currency (whether of Australia or of any other country); and

(b) **promissory notes** and bills of exchange; and

(c) any negotiable instrument used or circulated, or intended for use or circulation, as currency (whether of Australia or of any other country); and

(d) postal notes and money orders; and

(e) whatever is supplied as payment by way of:

(i) credit card or debit card; or

(ii) crediting or debiting an account; or

(iii) creation or transfer of a debt.

However, it does not include:

(f) a collector's piece; or

(g) an investment article; or

(h) an item of numismatic interest; or

(i) currency the market value of which exceeds its stated value as legal tender in the country of issue; or

(j) one or more digital units of value to which paragraphs (a) to (f) of the definition of **digital currency** apply.

"net amount", for a tax period, has the meaning given by section 17-5. However:

(a) it has the meaning given by section 162-105 if the tax period is an * instalment tax period; or

(b) it has the meaning given by section 123-15 if a choice under Division 123 to apply a * simplified accounting method has effect during the tax period, and paragraph (a) does not apply; or

(c) it has the meaning given by section 126-5 if you are liable for GST on a * gambling supply that is attributable to the tax period, and paragraphs (a) and (b) do not apply.

Note: Subdivision 21-A of the Wine Tax Act and Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999* can affect the net amount.

"net capital loss" has the meaning given by subsection 995-1(1) of the * ITAA 1997.

"net GST": the **net GST** that is or would be payable by an entity for a supply is:

(a) the GST that is or would be payable by the entity on the supply; plus

(b) the sum of any * increasing adjustments that the entity has or would have relating to the supply; minus

(c) the sum of any * decreasing adjustments that the entity has or would have relating to the supply.

"net refund position" has the meaning given by subsection 162-5(3).

"new recreational boat" has the meaning given by subsection 38-185(5).

"new residential premises" has the meaning given by section 40-75.

"nominal defendant settlement sharing arrangement" has the meaning given by subsection 80-40(1).

"non-cash benefit" has the meaning given by subsection 995-1(1) of the * ITAA 1997.

"non-creditable insurance event" has the meaning given by subsection 78-10(3).

"non-deductible expense" has the meaning given by subsections 69-5(3) and (3A).

"non-entity joint venture" has the meaning given by subsection 995-1(1) of the * ITAA 1997.

"non-government higher education institution" means an institution that is not a * higher education institution and that:

(a) is established as a non-government higher education institution under the law of a State or Territory; or

(b) is **registered** by a State or Territory higher education recognition authority.

"non-profit association" means an **entity** all the **members** of which are non-profit bodies.

"Non-profit sub-entity" has the meaning given by **subsection 63-15(3)**.

"non-resident" means an **entity** that is not an * **Australian resident**.

"non-taxable importation" has the meaning given by **section 13-10** and **Division 42**.

"notified instalment amount" has the meaning given by **subsection 162-135(1)**.

"officer" has the meaning given by the *Corporations Act 2001*.

"offshore supply of low value goods" has the meaning given by **section 84-77**.

"operator" of a * **compulsory third party scheme** means an **entity** that is required to make payments or supplies in settlement of claims under the **scheme**.

"outwards duty free shop" has the same meaning as in **section 96A** of the *Customs Act 1901*.

"overdue": a debt is **overdue** if there has been a failure to discharge the debt, and that failure is a breach of the debtor's obligations in relation to the debt.

"participant", in relation to a * **GST joint venture**, has the meaning given by **section 51-7**.

"partly creditable":

(a) in relation to an **acquisition**, has the meaning given by **sections 11-30** and **70-20**; or

(b) in relation to an **importation**, has the meaning given by **section 15-25**.

"partnership" has the meaning given by **section 995-1** of the * **ITAA 1997**.

"passed on" has a meaning affected by **section 142-25**.

"period of review", for an * **assessment**, has the meaning given by **section 155-35** in **Schedule 1** to the *Taxation Administration Act 1953*.

"person" includes a * **company**.

"place of consignment" of **goods** means:

(a) if the **goods** are posted to a place in the **indirect tax zone**--the place in the **indirect tax zone** to which the **goods** are addressed;
or

(aa) if the supplier of the **goods** is to deliver the **goods** to a place in the **indirect tax zone**--the place in the **indirect tax zone** to which the **goods** are to be delivered under the contract for the **supply** of the **goods**; or

(ab) if:

(i) neither **paragraph (a)** nor **(aa)** applies; and

(ii) the **goods** are to be transported into the **indirect tax zone** by an **entity supplying** a transport service to an **entity** that is to import the **goods** into the **indirect tax zone**;

the place in the **indirect tax zone** to which the **goods** are to be delivered under the contract for the **supply** of the transport service;
or

(b) in any other case--the port or airport of final destination as indicated on the * **transportation document**.

"place of export" of **goods** means:

(a) if the **goods** were posted from a place in the **indirect tax zone**--the place from which they were posted; or

(b) if **paragraph (a)** does not apply and the **goods** were packed in a * **freight container**:

(i) the last place from which they were collected, or to which they were delivered, prior to being so packed; or

- (ii) if subparagraph (i) does not apply--the place where they were so packed; or
- (c) if the goods are self transported goods--the place, or last place, from which the goods departed the indirect tax zone; or
- (d) if paragraphs (a), (b) and (c) do not apply--the place, or first place, where the goods were placed on board a ship or aircraft for export from the indirect tax zone.

"potential residential land" means land that it is permissible to use for residential purposes, but that does not contain any buildings that are * residential premises.

"precious metal" means:

- (a) gold (in an investment form) of at least 99.5% fineness; or
- (b) silver (in an investment form) of at least 99.9% fineness; or
- (c) platinum (in an investment form) of at least 99% fineness; or
- (d) any other substance (in an investment form) specified in the regulations of a particular fineness specified in the regulations.

"predominantly for long-term accommodation" has the meaning given by subsection 87-20(3).

"pre-establishment acquisition" has the meaning given by section 60-15.

"pre-establishment importation" has the meaning given by section 60-15.

"premises" , in relation to a supply of * food, has the meaning given by section 38-5.

"premium selection test is satisfied" has the meaning given by subsection 79-5(2).

"prepaid phone card or facility" has the meaning given by subsection 100-25(2).

"pre-school course" means a course that is delivered:

- (a) in accordance with a pre-school curriculum recognised by:
 - (i) the education authority of the State or Territory in which the course is delivered; or
 - (ii) a State or Territory body that has the responsibility for recognising pre-school curricula for courses delivered in that State or Territory; and
- (b) by a * school that is recognised as a pre-school under the law of the State or Territory.

"previously attributed GST amount" has the meaning given by section 19- 45.

"previously attributed input tax credit amount" has the meaning given by section 19- 75.

"price" , in relation to a supply, has the meaning given by sections 9- 75 and 84-20.

"primary course" means:

- (a) a course of study or instruction that is delivered:
 - (i) in accordance with a primary curriculum recognised by the education authority of the State or Territory in which the course is delivered; and
 - (ii) by a * school that is recognised as a primary school under the law of the State or Territory; or
- (b) any other course of study or instruction that the * Student Assistance Minister has determined is a primary course for the purposes of this Act.

"primary production business" has the meaning given by subsection 995-1(1) of the * ITAA 1997.

"principal member" , for a * GST religious group, is the * member of the group nominated as mentioned in paragraph 49-5(c), or approved as a replacement principal member for the group under paragraph 49-70(1)(c).

"private health insurance" means insurance provided under a contract of insurance that was entered into by a private health insurer (within the meaning of the *Private Health Insurance Act 2007*) in the course of carrying on health insurance business

(within the meaning of Division 121 of that Act).

"professional or trade course" means a course leading to a qualification that is an * essential prerequisite:

- (a) for entry to a particular profession or trade in Australia; or
- (b) to commence the practice of (but not to maintain the practice of) a profession or trade in Australia.

"professional service" has the meaning given by subsection 3(1) of the *Health Insurance Act 1973* .

"projected GST turnover" has the meaning given by section 188-20.

Note: This meaning is affected by sections 188-22 and 188-25.

"property subdivision plan" means a plan:

- (a) for the division of * real property; and
- (b) that is registered (however described) under an * Australian law.

Note: Examples are strata title plans and plans to subdivide land.

"Quality of Care Principles" means the principles made under section 96-1 of the *Aged Care Act 1997* .

"quarterly tax period" has the meaning given by subsection 31-8(2).

"real property" includes:

- (a) any interest in or right over land; or
- (b) a personal right to call for or be granted any interest in or right over land; or
- (c) a licence to occupy land or any other contractual right exercisable over or in relation to land.

"recipient" , in relation to a supply, means the entity to which the supply was made.

"recipient created tax invoice" has the meaning given by subsection 29-70(3).

"recipients contribution" has the meaning given by subsection 136(1) of the *Fringe Benefits Tax Assessment Act 1986* but includes any consideration paid in respect of the provision of a benefit that is an exempt benefit for the purposes of that Act.

"recipient's payment" has the meaning given by paragraph 9(2)(e) or 10(3)(c) of the *Fringe Benefits Tax Assessment Act 1986* .

"recognised professional" : a person is a recognised professional, in relation to the supply of a service of a kind specified in the table in subsection 38-10(1), if:

- (a) the service is supplied in a State or Territory in which the person has a permission or approval, or is registered, under a * State law or a * Territory law prohibiting the supply of services of that kind without such permission, approval or registration; or
- (b) the service is supplied in a State or Territory in which there is no State law or Territory law requiring such permission, approval or registration, and the person is a member of a professional association that has uniform national registration requirements relating to the supply of services of that kind; or
- (c) in the case of services covered by item 3 in the table--the service is supplied by an accredited service provider within the meaning of section 4 of the *Hearing Services Administration Act 1997* .

"recognised tax adviser" has the meaning given by section 995-1 of the * ITAA 1997.

"redeliverer" , of a * supply of low value goods, has the meaning given by subsection 84-77(4).

"reduced credit acquisition" has the meaning given by section 70-5.

"refiner of precious metal" means an entity that satisfies the Commissioner that it regularly converts or refines * precious metal in * carrying on its * enterprise.

"registered" means:

- (a) in relation to an entity--registered under Part 2-5; or

(b) in relation to a branch of an [entity](#)--registered under Division 54.

"registration turnover threshold" has the meaning given by sections 23-15 and 63- 25.

"relates to business finance" has the meaning given by [subsection 129-10\(3\)](#).

"relevant traveller" :

(a) in relation to [goods](#) that are exported--has the same meaning as in [section 96A](#) of the *Customs Act 1901* ; and

(b) in relation to [goods](#) that are * [airport shop goods](#)--has the same meaning as in [section 96B](#) of the *Customs Act 1901* .

"religious practitioner" means:

(a) a minister of religion; or

(b) a student at an institution who is undertaking a course of instruction in the duties of a minister of religion; or

(c) a full-time [member](#) of a religious order; or

(d) a student at a college conducted solely for training [persons](#) to become [members](#) of religious orders.

"representative" means:

(a) a trustee in bankruptcy; or

(b) a * [liquidator](#); or

(c) a receiver; or

(ca) a controller (within the meaning of [section 9](#) of the *Corporations Act 2001*); or

(d) an administrator appointed to an [entity](#) under Division 2 of Part 5.3A of the *Corporations Act 2001* ; or

(e) a [person](#) appointed, or authorised, under an * [Australian law](#) to manage the affairs of an [entity](#) because it is unable to pay all its debts as and when they become due and payable; or

(f) an administrator of a deed of [company](#) arrangement executed by the [entity](#).

"representative member" , of a * [GST group](#), is the * [member](#) of the group last nominated as mentioned in [paragraph 48-5\(1\)\(d\)](#) or [48-70\(1\)\(c\)](#).

"required to be registered" has the meaning given by sections 23-5, 57-20, 58-20 and 144-5.

"resident agent" means an agent that is an * [Australian resident](#).

"residential care service" has the meaning given by the Dictionary in Schedule 1 to the *Aged Care Act 1997* .

"residential premises" means land or a building that:

(a) is occupied as a residence or for residential accommodation; or

(b) is intended to be occupied, and is capable of being occupied, as a residence or for residential accommodation;

(regardless of the term of the occupation or intended occupation) and includes a * [floating home](#).

"retailer" means an [entity](#) that, in the course or furtherance of * [carrying on](#) its * [enterprise](#), sells * [goods](#) to people who buy them for private or domestic use or consumption.

"retirement village" : [premises](#) are a [retirement village](#) if:

(a) the [premises](#) are * [residential premises](#); and

(b) accommodation in the [premises](#) is intended to be for [persons](#) who are at least 55 years old, or who are a certain age that is more than 55 years; and

(c) the [premises](#) include communal facilities for use by the residents of the [premises](#);

but the following are not [retirement villages](#):

(d) **premises** used, or intended to be used, for the provision of residential care (within the meaning of the *Aged Care Act 1997*) by an approved provider (within the meaning of the *Aged Care Quality and Safety Commission Act 2018*);

(e) * **commercial residential premises**.

"reviewable GST decision" has the meaning given by Subdivision 110-F in Schedule 1 to the *Taxation Administration Act 1953*.

"satisfies the membership requirements" :

(a) in relation to a * **GST group**--has the meaning given by section 48-10, 63-50 or 149-25; or

(b) in relation to a * **GST religious group**--has the meaning given by section 49-10.

"satisfies the participation requirements" for a * **GST joint venture** has the meaning given by section 51-10.

"scheme" has the meaning given by subsection 165-10(2).

"school" means an institution that supplies * **pre-school courses**, * **primary courses**, * **secondary courses** or * **special education courses** but not any other * **education course**.

"secondary course" means:

(a) a course of study or instruction that is a **secondary course** determined by the * **Student Assistance Minister** under subsection 5D(1) of the *Student Assistance Act 1973* for the purposes of that Act; or

(b) any other course of study or instruction that the **Student Assistance Minister** has determined is a **secondary course** for the purposes of this Act.

"second-hand goods" does not include:

(a) **goods** (except * **incidental valuable metal goods**) to the extent that they consist of * **valuable metal**; or

(c) animals or plants.

"serviced apartment" : an apartment (however described) is a **serviced apartment** in relation to a * **retirement village** if:

(a) the apartment is designed to be occupied by aged residents who require either or both of the following:

(i) the services set out in item 2.1 (daily living activities assistance) of Part 2 of Schedule 1 to the * **Quality of Care Principles**;

(ii) the services set out in item 3.8 (nursing services) of Part 3 of that Schedule; and

(b) at least one responsible **person** is continuously:

(i) on call to render emergency assistance to the residents of the apartment; and

(ii) in reasonable proximity to the apartment; and

(c) the apartment is part of a single complex of apartments to which paragraphs (a) and (b) apply, and is accessible from a common corridor linking the apartment to the other apartments in the complex; and

(d) there is in the **retirement village** a communal dining facility that is available for use by the residents of apartments in the **retirement village** to which paragraphs (a), (b) and (c) apply.

However, a detached house, row house, terrace house, town house or villa unit is not a **serviced apartment**.

"settlement amount" has the meaning given by subsection 78-15(4).

"share" in a * **company** means a **share** in the capital of the **company**, and includes stock.

"ship" means any vessel used in navigation, other than air navigation.

"ship's stores" has the meaning given by section 130C of the *Customs Act 1901*.

"simplified accounting method" means an arrangement in respect of which a determination under section 123-5 is in force.

"small business entity" has the meaning given by subsection 995-1(1) of the * *ITAA 1997*.

"small enterprise entity" has the meaning given by subsection 123-7(1).

"small enterprise turnover threshold" has the meaning given by [subsection 123-7\(2\)](#).

"special education course" means a course of education that provides special programs designed specifically for children with disabilities or students with disabilities (or both).

"special professional" has the meaning given by [subsection 405-25\(1\)](#) of the * ITAA 1997.

"stated monetary value" has the meanings given by [subsections 100-5\(2A\)](#) and [\(2B\)](#).

"State law" has the meaning given by [section 995-1](#) of the * ITAA 1997.

"statutory compensation scheme" has the meaning given by [section 78-105](#).

"stratum unit" has the meaning given by [subsection 124-190\(3\)](#) of the * ITAA 1997.

"student accommodation" has the meaning given by [subsection 38-105\(3\)](#).

"Student Assistance Minister" has the same meaning as in the *Income Tax Assessment Act 1997* .

Subdivision 38-P period , in relation to the [supply](#) of a * car to an [individual](#), means the period starting when he or she acquires it and ending at the earliest of the following times:

(a) the end of 2 years after the [acquisition](#);

(b) the time when the car is no longer reasonably capable of being used for the purpose for which cars of that kind are ordinarily used;

(c) a time that the [Commissioner](#) considers to be appropriate in special circumstances.

"substantial renovations" of a building are renovations in which all, or substantially all, of a building is removed or replaced. However, the renovations need not involve removal or replacement of foundations, external walls, interior supporting walls, floors, roof or staircases.

"superannuation fund" has the meaning given by [section 995-1](#) of the * ITAA 1997.

"supplier-taxed offshore supply of low value goods" has the meaning given by [section 84-85](#).

"supply" has the meaning given by [section 9-10](#).

"supply of a going concern" has the meaning given by [subsection 38-325\(2\)](#).

"supply of low value goods" has the meaning given by [section 84-79](#).

"taxable at less than" 1 / 11 of the price has the meaning given by [subsection 136-50\(1\)](#).

"taxable dealing" , in relation to * [wine](#), has the meaning given by [section 33-1](#) of the * Wine Tax Act.

"taxable importation" has the meaning given by [subsections 13-5\(1\)](#) and [114-5\(1\)](#).

"taxable importation of a luxury car" has the meaning given by [section 27-1](#) of the *A New Tax System (Luxury Car Tax) Act 1999* .

"taxable supply" has the meaning given by [sections 9-5](#), [78-50](#), [84-5](#) and [105-5](#).

Note: This meaning is also affected by [sections 49-30](#), [66- 45](#), [72-5](#), [78- 25](#), [78-60](#), [78-65](#), [78-70](#), [79-60](#), [79-85](#), [80-10](#), [80-50](#), [84-85](#), [90-5](#), [100-5](#), [100-18](#), [110-5](#), [110-15](#), [110-20](#), [110- 25](#), [110-30](#), [113-5](#) and [142-10](#).

"taxation law " has the meaning given by [section 2](#) of the *Taxation Administration Act 1953* .

"tax invoice" has the meaning given by [subsections 29-70\(1\)](#) and [48-57\(1\)](#), and includes a document that the [Commissioner](#) treats as a [tax invoice](#) under [subsection 29-70\(1B\)](#). However, it does not include a document that does not comply with the requirements of [section 54-50](#) (if applicable).

"taxi travel" means travel that involves transporting passengers, by taxi or limousine, for fares.

"tax loss" has the meaning given by [subsection 995-1\(1\)](#) of the * ITAA 1997.

"tax period" means a [tax period](#) applying to you under:

- (a) Division 27 (about quarterly and one month [tax periods](#)); or
- (b) section 48-73 (about [GST groups](#) with incapacitated entities); or
- (c) section 57-35 (about [resident agents](#)); or
- (d) section 58-35 (about [representatives](#) of incapacitated entities); or
- (e) section 151-40 (about [annual tax periods](#)); or
- (f) section 162-55 (about [instalment tax periods](#)).

"tax period turnover threshold" has the meaning given by [subsection 27-15\(3\)](#).

"tax-related liability" has the meaning given by [section 255-1](#) in Schedule 1 to the *Taxation Administration Act 1953* .

"telecommunication supply" has the meaning given by [section 85-10](#).

"Territory law" has the meaning given by [section 995-1](#) of the * ITAA 1997.

"tertiary course" means:

- (a) a course of study or instruction that is a [tertiary course](#) determined by the * [Student Assistance Minister](#) under [subsection 5D\(1\)](#) of the *Student Assistance Act 1973* for the purposes of that Act; or
- (aa) a course of study or instruction accredited at Masters or Doctoral level and supplied by a * [higher education institution](#) or a * [non-government higher education institution](#); or
- (b) any other course of study or instruction that the [Student Assistance Minister](#) has determined is a tertiary course for the purposes of this Act.

"tertiary residential college course" means a course supplied in connection with a * [tertiary course](#) at premises that are used to provide accommodation to students undertaking [tertiary courses](#).

"thing" means anything that can be supplied or imported.

"third party adjustment note" means a document that complies with the requirements of [section 134-20](#) and (if applicable) [section 54-50](#).

total Subdivision 66-B credit amount has the meaning given by [subsection 66-65\(1\)](#).

total Subdivision 66-B GST amount has the meaning given by [subsection 66-65\(2\)](#).

"tradex order" has the meaning given by [subsection 141-10\(2\)](#).

"tradex scheme goods" has the meaning given by [subsection 141-10\(1\)](#).

"transportation document" includes the following:

- (a) a consignment note;
- (b) a house bill of lading;
- (c) an ocean bill of lading;
- (d) a house air waybill;
- (e) a master air waybill;
- (f) a sea waybill;
- (g) a straight line air waybill;
- (h) a sub-master air waybill;
- (i) other similar documents.

"TSA contributing member" of a * [consolidated group](#) or a * [MEC group](#) has the meaning given by [paragraph 721-25\(1\)\(a\)](#) of the * ITAA 1997.

"turnover threshold" has the meaning given by [subsection 188-10\(3\)](#).

"unit trust" has the meaning given by [subsection 202A\(1\)](#) of the * ITAA 1936.

"untaxable Commonwealth entity" has the meaning given by [section 177-1](#).

"valid meal entertainment register" means a [valid meal entertainment register](#) within the meaning of [section 37CA](#) of the *Fringe Benefits Tax Assessment Act 1986* .

"valuable metal" means:

(a) gold, silver or platinum; or

(b) any other substance specified for the purposes of [paragraph \(d\)](#) of the definition of **precious metal** in this section.

"valuable metal threshold" has the meaning given by [section 86-10](#).

"value":

(a) value of a * [taxable importation](#) has the meaning given by [sections 13-20, 13- 25, 117-5](#) and [117-10](#); and

(b) value of a * [taxable supply](#) has the meaning given by [sections 9- 75, 9-80, 72-10, 72-70, 78-5, 78-60, 78- 95, 79-40, 79-85, 87-10, 90-10, 96-10](#) and [108-5](#);

(d) value of a [supply](#) includes the meaning given by [section 188- 35](#).

Note: [Section 188-30](#) contains a means of working out, for the purposes of [Division 188](#), the value of a [supply](#) that is not a [taxable supply](#), and [section 188-32](#) contains a means of working out, for those purposes, the value of [gambling supplies](#).

"varied instalment amount" has the meaning given by [subsection 162-140\(1\)](#) and [paragraph 162-140\(5\)\(a\)](#).

"voucher" has the meaning given by [subsection 100-25\(1\)](#).

"wine" has the meaning given by [Subdivision 31-A](#) of the * [Wine Tax Act](#).

"wine tax" has the meaning given by [section 33-1](#) of the * [Wine Tax Act](#).

"Wine Tax Act" means the *A New Tax System (Wine Equalisation Tax) Act 1999* .

"wine tax law" has the meaning given in [section 33-1](#) of the * [Wine Tax Act](#).

"withholding payment" covered by a particular provision in [Schedule 1](#) to the *Taxation Administration Act 1953* has the meaning given by [subsection 995-1\(1\)](#) of the * [ITAA 1997](#).

"withholding payment" has the meaning given by [subsection 995-1\(1\)](#) of the * [ITAA 1997](#).

"you": if a provision of this Act uses the expression **you** , it applies to entities generally, unless its application is expressly limited.

Note: The expression **you** is not used in provisions that [apply](#) only to entities that are not [individuals](#).