

**EDITED VERSION OF GST PRIVATE RULING**  
**Authorisation Number: 44011**

**SUBJECT:**

GST and personal aquatic survival training

**QUESTION AT ISSUE:**

Is your education course GST-free as a first aid or lifesaving course?

**FACTS:**

You are an organisation which accredits other entities to deliver an education course which you have developed.

The course syllabus comprises a number of modules, of which first aid is one.

**DECISION:**

No, your education course is not GST-free as a first aid or lifesaving course.

**REASONS FOR DECISION:**

An education course is GST-free under section 38-85 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). An education course includes, amongst other things, a first aid or lifesaving course. To be GST-free as a first aid or lifesaving course, a course must satisfy two requirements.

*First requirement*

A first aid or lifesaving course is one that principally trains individuals in one or more of the following:

- (i) first aid, resuscitation or other similar lifesaving skills, including personal aquatic survival skills but not including swimming lessons;
- (ii) surf lifesaving; or
- (iii) aero medical rescue

In your ruling request, you specifically wished to know whether the content of your courses would be personal aquatic survival skills. The Tax Office has issued a publication *GST and Personal Aquatic Survival Skills* (NAT 10336). The fact sheet sets out those things that the Tax Office considers to be personal aquatic survival skills. These include:

- sculling,

- treading water,
- floating,
- basic swimming skills,
- safe entry and exit from the water,
- techniques of clothed swimming survival.

The course syllabus you provided does not consist primarily of personal aquatic safety skills, including those listed above. Further, the tuition is not primarily composed of first aid, resuscitation or other similar lifesaving skills. As such, the first requirement is not satisfied.

*Second Requirement*

To be GST-free as an education course a first aid or lifesaving course must be provided by an entity that is:

- (i) registered or otherwise approved by a State or Territory authority that has the responsibility for registering (or otherwise approving) bodies that provide such courses; or
- (ii) approved to provide such courses by a State or Territory body that has the responsibility for approving 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 an 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) who holds a training qualification for that course that was issued by the Royal Life Saving Society-Australia (ACN 008 597 616); or
- (vi) that uses as an 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.

You have indicated that you accredit the entities which deliver your education course. You are not a State or Territory body or authority as required above. Further, you are not an entity as described in points (iv) to (vi) above. This means that when one of your accredited trainers delivers the education course the second requirement will not be satisfied.

As you and your course do not meet any of the approval options above, the second requirement it is not satisfied. As neither the first nor second requirements are satisfied your course is not GST-free as a first aid or lifesaving course.

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