

SCHEDULE - FEES AND CHARGES TO BE PAID

General Explanatory Notes

A. Overview of increases in fees and charges

Fees have generally been increased by 2.5% and rounded as appropriate.

B. GST

With the exceptions noted below, fees imposed in this instrument are generally exempted from GST by Division 38 of the A New Tax System (Goods and Services Tax) Act 1999 which provides that a supply is GST-free if it is provided by an ambulance service in the course of the treatment of the recipient of the supply.

However, GST-free status does not extend to item 2 (standby services).

C. Commencement of Determination

This Determination comes into effect on 1 July 2000.