Commonwealth revenue measures introduced include:

- **Customs (Prohibited Imports) Amendment (Woolpacks) Regulation 2014** which was registered on 23 July 2014, gives effect to an updated woolpack standard approved by the Australian Wool Exchange Limited Board on 1 July 2013.

- **Excise and Customs Laws Amendment (2014 Measures No. 1) Regulation 2014** which was registered on 24 July 2014, amends the Customs Regulations 1926 and the Excise Regulations 1925 to allow for the refund of amounts of excise and excise-equivalent customs duty that were overpaid on aviation fuel, following the repeal of the carbon tax.

- **A New Tax System (Goods and Services tax) (Tertiary Courses) Determination 2014** which was registered on 28 July 2014 specifies part-time tertiary courses to be tertiary courses for the purposes of the A New Tax System (Goods and Services Tax) Act 1999 with the effect that goods and services tax (GST) is not payable on the supply of these courses.

### Let’s talk

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