


GSTR 2012/3A1 - Addendum - Goods and services tax: GST treatment of care services and accommodation in retirement villages and privately funded nursing homes and hostels

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Addendum

Goods and Services Tax Ruling

Goods and services tax: GST treatment of care services and accommodation in retirement villages and privately funded nursing homes and hostels

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2012/3 to reflect the following changes to the *A New Tax System (Goods and Services Tax) Act 1999* resulting from:

- the substitution of the term 'community care' with the term 'home care' because of amendments to the *Aged Care Act 1997* by the *Aged Care (Living Longer Living Better) Act 2013*, effective from 1 August 2013; and
- the insertion of section 38-38 by the *Tax Laws Amendment (2013 Measures No. 2) Act 2013*, which applies to supplies made on or after 1 July 2013.

GSTR 2012/3 is amended as follows:

1. Paragraph 4

Omit from the third dot point, 'community care'; substitute 'home care'.

2. Footnote 3

Omit the footnote; substitute:

- ³. Depending upon the relevant circumstances, the item 2.1 services supplied to residents of PV may qualify as GST-free supplies of home care under section 38-30 or as GST-free supplies under the National Disability Insurance Scheme under section 38-38.

3. Footnote 5

Omit 'community care'; substitute 'home care'.

4. Footnote 10

Omit the footnote; substitute:

- ^{10.} Depending upon the particular facts and circumstances, in some cases supplies of services to a resident of a retirement village who is not residing in a 'serviced apartment' may be GST-free supplies of home care under section 38-30 or GST-free supplies under the National Disability Insurance Scheme under section 38-38.

5. Paragraph 73

At the end of the paragraph, insert the footnote:

- ^{15A.} Depending upon the particular facts and circumstances, in some cases supplies of services to residents under the National Disability Insurance Scheme may be GST-free supplies under section 38-38.

6. Paragraphs 93, 96, 98, 117, 119, 120 and 185

Omit all occurrences of 'community care'; substitute 'home care'.

7. Legislative references

Insert:

- ANTS(GST)A 1999 38-38

Paragraphs 1, 3 and 6 of this Addendum apply on and from 1 August 2013.

References to 'home care' in paragraphs 2 and 4 apply on and from 1 August 2013.

References to section 38-38 and the National Disability Insurance Scheme in paragraphs 2 and 4 apply on and from 1 July 2013.

Paragraph 5 of this Addendum applies on and from 1 July 2013.

Commissioner of Taxation

9 October 2013

ATO references

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