

GST 2017/1 -



GST-free Supply (Care) Determination 2017

I, KEN WYATT, Minister for Aged Care, make this Determination under paragraph 177-10 (1) (d) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 28 March 2017

KEN WYATT
Minister for Aged Care

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1 Name of Determination

This Determination is the *GST-free Supply (Care) Determination 2017*.

2 Commencement

This Determination commences on 1 April 2017.

3 Definitions

In this Determination:

Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

care means services to enable a targeted person to continue to live at home.

carer means a person who provides care to a targeted person.

respite care means care provided as an alternative care arrangement with the primary purpose of giving a carer or targeted person a short-term break from the usual care arrangement.

targeted person means a frail, older person or a younger person who:

- (a) has a moderate, severe or profound disability (including addiction to a drug); and
- (b) lives at home; and
- (c) would, in the absence of services of the kind mentioned in Schedule 1, be at risk of prematurely or inappropriately needing:
 - (i) long term care in a hospital or other institution; or
 - (ii) residential care within the meaning of the *Aged Care Act 1997*.

Note The following expressions used in this Determination are defined in the Act:

- GST-free
- supply.

4 Supply of care to targeted person

For paragraph 38-30 (4) (b) of the Act, the supply of care of a kind mentioned in Schedule 1 to a targeted person is similar to a supply that is GST-free because of subsection 38-30 (2) of the Act.

Note Subject to the requirements of paragraph 38-30 (4) (a) of the Act, the supply of care of a kind mentioned in Schedule 1 is GST-free.

5 Supply of care to carer

For paragraph 38-30 (4) (b) of the Act, the supply of care of a kind mentioned in Schedule 2 to a carer that substantially enables the carer to give care to a targeted person is similar to a supply that is GST-free because of subsection 38-30 (2) of the Act.

Note Subject to the requirements of paragraph 38-30 (4) (a) of the Act in the circumstances mentioned in section 5, the supply of care of a kind mentioned in Schedule 2 is GST-free.

Schedule 1 Care provided to targeted persons

(section 4)

Item	Service
1	Home help
2	Personal care
3	Home maintenance
4	Home modification
5	Provision of food
6	Provision and delivery of meals at home or at a day care or similar centre
7	Respite care
8	Transport to and from day care or similar centres and for shopping trips, social outings and for health-related purposes
9	Community paramedical services
10	Community nursing
11	Assessment of the person's care needs
12	Referral to other community care services
13	Training in the use of aids and appliances and in how to get the most out of the other services mentioned in this Schedule
14	Individual care planning or case management
15	Provision of basic equipment for social support
16	Day care
17	Linen services
18	Counselling
19	Community advocacy for a purpose mentioned in section 81-1 of the <i>Aged Care Act 1997</i>
20	Medication management
21	Provision and monitoring of personal alert systems
22	Provision of therapeutic supplies and services under the program known as the Psychogeriatric Unit Program administered by the Commonwealth
23	Continence management

Schedule 2 Care provided to carers

(section 5)

Item	Service
1	Home help
2	Personal care
3	Home maintenance
4	Home modification
5	Provision of food
6	Provision and delivery of meals at home or at a day care or similar centre
7	Respite care
8	Transport to and from day care or similar centres and for shopping trips, social outings and health-related purposes
9	Training in the provision of services mentioned in Schedule 1
10	Provision of basic equipment for social support
11	Linen services
12	Counselling
13	Carer support
14	Community advocacy for a purpose mentioned in section 81-1 of the <i>Aged Care Act 1997</i>
15	Provision and monitoring of personal alert systems
16	Assessment of the carer's care needs
17	Referral to other community care services
