



A New Tax System (Goods and Services Tax) (GST-free Supply—Residential Care— Government Funded Supplier) Determination 2015

I, Mitch Fifield, Assistant Minister for Social Services, make the following determination.

Dated: 20 January 2015

Mitch Fifield
Assistant Minister for Social Services

Contents

1	Name.....	1
2	Commencement	1
3	Authority.....	1
4	Schedules	1
5	Definitions	1
6	Kinds of services.....	1
	Schedule 1—Repeals	3
	<i>GST-free Supply (Residential Care — Government-Funded Supplier)</i>	
	<i>Determination 2000</i>	3

1 Name

This is the *A New Tax System (Goods and Services Tax) (GST-free Supply—Residential Care—Government Funded Supplier) Determination 2015*.

2 Commencement

This instrument is taken to have commenced on 1 July 2014.

3 Authority

This instrument is made under paragraph 177-10(1)(b) of the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

5 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including the following:

- (a) GST-free;
- (b) Quality of Care Principles;
- (c) supply.

In this instrument:

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

resident means a person mentioned in paragraph 38-25(2)(a) of the Act.

6 Kinds of services

Hotel services supplied to residents in a residential facility

- (1) For paragraph 38-25(2)(b) of the Act, hotel services specified in Part 1 of Schedule 1 to the Quality of Care Principles that are supplied to a resident in a residential facility are services of a kind covered by Schedule 1 to the Quality of Care Principles.

General care services supplied to residents in a residential facility

- (2) For paragraph 38-25(2)(b) of the Act, care and services specified in Part 2 of Schedule 1 to the Quality of Care Principles that are supplied to a resident in a residential facility are services of a kind covered by Schedule 1 to the Quality of Care Principles.

Section 6

Other care services supplied to residents in a residential facility

- (3) For paragraph 38-25(2)(b) of the Act, care and services specified in Part 3 of Schedule 1 to the Quality of Care Principles that are supplied to a resident in a residential facility are services of a kind covered by Schedule 1 to the Quality of Care Principles.

Translation of references in Quality of Care Principles

- (4) For the purposes of this section:
- (a) a reference to a care recipient in Schedule 1 to the Quality of Care Principles is to be read as a reference to a resident; and
 - (b) a reference to a residential care service in Schedule 1 to the Quality of Care Principles is to be read as a reference to a residential facility.

Note: Subject to the requirements of paragraphs 38-25(2)(a) and (c) of the Act, the supply of any of the services mentioned in this section is GST-free.

Schedule 1—Repeals

GST-free Supply (Residential Care — Government-Funded Supplier) Determination 2000

1 The whole of the Determination

Repeal the Determination.