



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

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

Dated: 20 January 2015

Mitch Fifield  
Assistant Minister for Social Services

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## 1 Name

This is the *A New Tax System (Goods and Services Tax) (GST-free Supply—Residential Care—Non-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)(c) 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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(3)(a) of the Act.

## 6 Kinds of services

*Hotel services supplied to residents in a residential facility*

- (1) For paragraph 38-25(3)(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 in the circumstances set out in subsection (4) 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(3)(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 in the circumstances set out in subsection (4) are services of a kind covered by Schedule 1 to the Quality of Care Principles.

## Section 6

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### *Other care services supplied to residents in a residential facility*

- (3) For paragraph 38-25(3)(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 in the circumstances set out in subsection (4) are services of a kind covered by Schedule 1 to the Quality of Care Principles.

### *Circumstances*

- (4) For subsections (1) to (3), the circumstances are that:
- (a) the resident has a continuing need for the services mentioned in item 2.1 or 3.8 of Schedule 1 to the Quality of Care Principles; and
  - (b) the services are supplied, under a written agreement with the supplier, as a package made up of:
    - (i) the services mentioned in item 2.1 or 3.8 of Schedule 1 to the Quality of Care Principles; and
    - (ii) other services mentioned in Schedule 1 to the Quality of Care Principles that are needed by the resident; and
    - (iii) accommodation; and
  - (c) the charges for services and for accommodation are payable to the same entity.

### *Translation of references in Quality of Care Principles*

- (5) 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(3)(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 — Non-Government-Funded Supplier) Determination 2000***

#### **1 The whole of the Determination**

Repeal the Determination.