

A New Tax System (Goods and Services Tax) (GST‑free Supply—Residential Care—Non‑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

GST‑free Supply (Residential Care — Non‑Government‑Funded Supplier) Determination 2000 3

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

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.