

**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 *Aged Care Act 1997* |
| 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 *Aged Care Act 1997* |
| 15 | Provision and monitoring of personal alert systems |
| 16 | Assessment of the carer’s care needs |
| 17 | Referral to other community care services |