



GST-free Supply (Health Services) Determination 2017

I, GREG HUNT, Minister for Health, make this Determination under paragraph 177-10(4)(a) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 27 March 2017

GREG HUNT
Minister for Health

Contents

1.	Name of Determination	1
2.	Commencement	1
3.	Authority	1
4.	Schedule	1
5.	Definitions	1
6.	GST-free supply of a health service - resident under treatment at a psychiatric hostel	1
7.	GST-free supply of a health service - prevention and control of substance abuse by Aboriginal and Torres Strait Islander people	2
	Schedule 1—Repeals	3
1.	The whole of the instrument	3

1. Name of Determination

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

2. Commencement

This Determination commences on 1 April 2017.

3. Authority

This Determination is made under paragraph 177-10(4)(a) of the *A New Tax System (Goods and Services Tax) Act 1999*.

4. Schedule

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

In this Determination:

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

psychiatric hostel means premises licensed as a private psychiatric hostel under the *Private Hospitals and Health Services Act 1927* (WA).

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

- *GST-free*
- *supply*

6. GST-free supply of a health service - resident under treatment at a psychiatric hostel

(1) For paragraph 38-15(c) of the Act, a supply of a health service of any of the following kinds, to a resident under treatment at a psychiatric hostel, is determined:

- (a) accommodation;
- (b) meals and refreshments;
- (c) laundry;
- (d) 24 hour supervision (including supervision and assistance with medications);
- (e) assistance with daily living activities.

Note: Examples of assistance with daily living activities include, but are not limited to, bathing, showering, personal hygiene, grooming, dressing, undressing and communication.

-
- (2) In subsection (1), **resident** has the same meaning as in section 26P of the *Private Hospitals and Health Services Act 1927* (WA).

Note: Subject to the requirements of paragraphs 38-15 (a) and (b) of the Act, the supply of any of the health services mentioned in section 6 is GST-free

7. GST-free supply of a health service - prevention and control of substance abuse by Aboriginal and Torres Strait Islander people

- (1) For paragraph 38-15(c) of the Act, a supply of a health service of a kind specified in subsection (2), is determined, where the service is supplied:

- (a) in an institutional full-time residential setting; and
- (b) for the primary purpose of the prevention and control of substance abuse by Aboriginal and Torres Strait Islander people.

- (2) The kinds of health service are:

- (a) accommodation;
- (b) meals and refreshments for residents;
- (c) laundry for residents;
- (d) supervision (including supervision and assistance with medications).

Note: Subject to the requirements of paragraphs 38-15 (a) and (b) of the Act, the supply of any of the health services mentioned in section 7 is GST-free.

Schedule 1—Repeals

GST-free Supply (Health Services) Determination 2000

- 1. The whole of the instrument**
Repeal the instrument.