



GST—free Supply (National Disability Insurance Scheme Supports) Determination 2017

I, CHRISTIAN PORTER MP, Minister for Social Services, make this Determination under subsection 177-10(5) of the

A New Tax System (Goods and Services Tax) Act 1999

Dated 19 June 2017

The Hon Christian Porter MP

Minister for Social Services

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1 Name of Determination

This Determination is the *GST-free Supply (National Disability Insurance Scheme Supports) Determination 2017*.

2 Interpretation

In this Determination, a reference to the Act is to be taken as a reference to the *A New Tax System (Goods and Services Tax) Act 1999*.

Other expressions have the same meaning in this Determination as in the Act.

3 Supplies that are GST-free

For the purposes of paragraph 38-38(d) of the Act, a supply of a kind described in Schedule 1 is GST-free if the supply also meets the other requirements of section 38-38 of the Act.

4 Supplies that are GST-free if they are listed in other Determinations

For the purposes of paragraph 38-38(d) of the Act, a supply of a kind described in Schedule 2 is GST-free if:

- (a) the supply also meets the other requirements of section 38-38 of the Act; and
- (b) the supply is of a kind listed in any of the following:
 - (i) Schedule 1 to the *GST-free Supply (Care) Determination 2017*;
 - (ii) clause 6 of the *A New Tax System (Goods and Services Tax) (GST free Supply—Residential Care—Government Funded Supplier) Determination 2015*;
 - (iii) clause 4 of the *GST-free Supply (Health Services) Determination 2017*; or
 - (iv) such later replacement determination from time to time that has been made under sections 38-15, 38-25 and 38-30 of the GST Act.

5 Application

This Determination applies to supplies made on or after 1 July 2017 which are made on or before 30 June 2021.

Schedule 1—Supplies of supports that are GST-free*

*subject to meeting the requirements set out in paragraph 4 of this Determination

Item	Supply
1	Specialist Disability Accommodation and accommodation / tenancy assistance
2	Assistance in coordinating or managing life stages, transitions and supports, including daily tasks in a group or shared living arrangement
3	Household tasks
4	Assistance with and training in travel / transport arrangements, excluding taxi fares
5	Interpreting and translation
6	Assistance to access and maintain education and employment
7	Assistive equipment for recreation
8	Early intervention supports for early childhood
9	Management of funding for supports in a participant's plan

Schedule 2—Supplies of supports that are GST-free if they are listed in other determinations*

*subject to meeting the requirements set out in paragraph 5 of this Determination

Item	Supply
1	Assistance with daily personal activities
2	Specialised assessment and development of daily living and life skills, including community participation
3	Assistive equipment for general tasks and leisure, including assistive technology specialist assessment, set up and training
4	Behavioural support and therapeutic supports
5	Home modifications
