



A New Tax System (Goods and Services Tax) (GST-free Supply—National Disability Insurance Scheme Supports) Determination 2021

I, Linda Reynolds CSC, Minister for the National Disability Insurance Scheme, make the following determination.

Dated 24 June 2021

Linda Reynolds CSC
Minister for the National Disability Insurance Scheme

Contents

1	Name.....	1
2	Commencement	1
3	Authority.....	1
4	Schedules	1
5	Definitions	1
6	Kinds of supplies	2
7	Application	3
	Schedule 1—Repeals	4
	<i>GST-free Supply (National Disability Insurance Scheme Supports)</i>	
	<i>Determination 2017</i>	4

1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (GST-free Supply—National Disability Insurance Scheme Supports) Determination 2021*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2021.	1 July 2021

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under subsection 177-10(5) 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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) supply.

In this instrument:

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

National Disability Insurance Scheme rules has the same meaning as in the *National Disability Insurance Scheme Act 2013*.

Section 6

6 Kinds of supplies

Supplies of supports

- (1) For the purposes of paragraph 38-38(d) of the Act, a supply of a kind referred to in the following table is determined.

Supplies of supports	
Item	Kind of supply
1	Specialist disability accommodation (within the meaning of the National Disability Insurance Scheme rules) 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

Note: Subject to the requirements of paragraphs 38-38(a) to (c) of the Act, a supply referred to in the table is GST-free.

Supplies of supports covered by other determinations

- (2) For the purposes of paragraph 38-38(d) of the Act, a supply of a kind:
- (a) referred to in the table in this subsection; and
 - (b) covered by any of the following:
 - (i) Schedule 1 to the *GST-free Supply (Care) Determination 2017*;
 - (ii) section 6 of the *A New Tax System (Goods and Services Tax) (GST free Supply—Residential Care—Government Funded Supplier) Determination 2015*;
 - (iii) section 6 or 7 of the *GST-free Supply (Health Services) Determination 2017*;
 - (iv) any later replacement determination, as in force from time to time, that has been made for the purposes of section 38-15, 38-25 or 38-30 of the Act;
- is determined.

Supplies of supports covered by other determinations	
Item	Kind of 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

2 *A New Tax System (Goods and Services Tax) (GST-free Supply—National Disability Insurance Scheme Supports) Determination 2021*

OPC65164 - A

Supplies of supports covered by other determinations

Item Kind of supply

4 Behavioural support and therapeutic supports

5 Home modifications

Note: Subject to the requirements of paragraphs 38-38(a) to (c) of the Act, a supply referred to in the table and also covered by paragraph (b) of this subsection is GST-free.

7 Application

This instrument applies to supplies made on or after 1 July 2021 which are made on or before 30 June 2025.

Schedule 1—Repeals

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

1 The whole of the determination

Repeal the determination.