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GST and health

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Medical services

Find out the conditions that apply for medical services that are GST-free.

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What is a medical service?

Medical services are GST-free. A medical service is either one of the following:

- a service for which a Medicare benefit is payable
- any other service supplied by or on behalf of a medical practitioner or approved pathology practitioner that is generally accepted in the medical profession as being necessary for the appropriate treatment of the recipient of the supply.

Where the recipient of the supply is not the patient but is another business or organisation, the supply is not GST-free as a medical service unless a Medicare benefit is payable.

Some medical services are not GST-free, including cosmetic procedures where no Medicare benefit is payable – for example, removal of a tattoo.

Services performed on behalf of a medical professional

A service is performed on behalf of a medical professional if the following conditions are met:

- it is billed in the name of the medical professional, and they accept full responsibility for the service
- it is part of the service the medical professional provides
- the medical professional is involved in at least part of that particular service.

Example: GST-free service performed on behalf of a medical professional

Dr Jones, a medical practitioner, employs Angela, a nurse. Angela bandages Dr Jones's patient as part of the treatment. Because Angela performs the bandaging on behalf of Dr Jones, the bandaging is also GST-free.

Referrals

When a medical practitioner refers a patient to another person, such as a specialist, that second person's service is not:

- performed on behalf of the referring practitioner
- part of the referring practitioner's supply.

The service provided by the second person must be considered separately to work out if it is GST-free.

Example: referral to another person

Dr Jones refers a patient to a physiotherapist. The GST status of Dr Jones's service and the physiotherapist's service must be considered separately.

Medical reports

A medical report that a medical practitioner supplies is only GST-free where one of the following is provided:

- a Medicare benefit is payable for the report
- the report is an ordinary and natural part of the performance of the GST-free medical service.

Example: report supplied to an insurer

Dr Green provides GST-free medical services to Annabelle. The services provided to Annabelle are paid by worker's compensation. As the service is covered by worker's compensation, a Medicare benefit is not payable for the services.

City Insure contacts Dr Green and asks her to provide a progress report on Annabelle's treatment and an estimate of the number of further treatments that Annabelle requires. A Medicare benefit is not payable for the report.

The report by Dr Green to City Insure is not GST-free because:

- a Medicare benefit is not payable for the report
- City Insure is the recipient of the supply
- the report is not a natural part of the performance of the GST-free medical service that Dr Green supplies to Annabelle.

Medical report for injury compensation

The same requirements for a medical report to be GST-free apply if its purpose is for litigation associated with an injury.

Example: report for injury compensation

Southside Lawyers act for Jason, who was injured in a car accident. Jason is seeking compensation from the other driver for the injuries suffered. Southside Lawyers ask Jason to visit his general practitioner, Dr Cliffe, to have an examination to assess the extent of his injuries for the purposes of litigation.

Dr Cliffe examines Jason and provides a report, which Jason gives to Southside lawyers. A Medicare benefit is not payable for the examination or the report.

The examination and report by Dr Cliffe are not GST-free because both:

- a Medicare benefit is not payable
- the report is not a natural part of any GST-free medical service that Dr Cliffe supplies to Jason.

Medical report supplied to another medical practitioner

In some circumstances, a medical report sent to another practitioner can be GST-free.

Example: report supplied to another medical practitioner

Gordon is a resident of the United States of America and is not entitled to Medicare benefits.

While Gordon is visiting Australia he goes to a local general practitioner, Dr Hannaford, as he is suffering from an illness. Dr Hannaford refers Gordon to Dr Jackson for a pathology test. Gordon engages Dr Jackson to supply the pathology services. The pathology test would be generally accepted in the medical profession as being necessary for Gordon's appropriate treatment.

Dr Jackson's nurse takes blood for examination. Dr Jackson reviews the results and provides his written conclusions, which are sent electronically to Dr Hannaford.

Even though the report is sent electronically by Dr Jackson to Dr Hannaford, Gordon is the recipient of the supply, as he engaged Dr Jackson to supply the pathology services.

The pathology service and the written conclusions are GST-free because they are a natural part of the performance of the GST-free medical service. It does not matter that a Medicare benefit is not payable.

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Other health services

Check if your health services are GST-free and view the listed health services.

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Health services conditions

Health services that are not defined as medical services, are GST-free, if all the following apply:

- it is a listed health service
- the service is performed by a recognised health professional in that listed health service or, under certain circumstances, their assistant
- the service is generally accepted in that listed health profession as being necessary for the appropriate treatment of the recipient of the supply.

The recipient of the supply by the health professional will not always be the patient. In some cases, it may be another business.

Listed health services

For a health service that is not defined as a medical service to be GST-free, it must be one of the following:

- an Aboriginal or Torres Strait Islander health service
- acupuncture
- audiology or audiometry
- chiropody
- chiropractic
- dental
- dietary
- herbal medicine (including traditional Chinese herbal medicine)
- naturopathy
- nursing
- occupational therapy
- optometry

- osteopathy
- paramedical
- pharmacy
- psychology
- physiotherapy
- podiatry
- speech pathology
- speech therapy
- social work.

The service must be one of the listed services and cannot just be similar to one of these services.

Example: a service that is not a listed health service

Claire is a remedial massage therapist and a member of the national association for remedial massage therapists. The services that Claire provides may be similar to those provided by physiotherapists, but remedial massage is not physiotherapy.

Remedial massage is not a listed service.

Recognised health professionals

A recognised health professional is a person who is registered, permitted, or approved under state or territory law to provide the listed health service.

If there is no relevant state or territory law, a recognised professional is a member of a professional association that:

- relates to the listed health service
- has the same registration requirements nationally.

For audiology or audiometry, the service must be provided by an accredited service provider under section 4 of the *Hearing Services*

Administration Act 1997.

In this section

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- Recognised professional in more than one service
- Services provided by an assistant
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Membership of a professional association

A professional association normally has the following characteristics:

- its members practice in the association's listed profession
- it sets its own admission requirements, including acceptable qualifications
- it sets standards of practice and ethical conduct
- it aims to maintain the standing of the profession and often prescribes requirements for maintaining its members' professional skills and knowledge through continuing professional development
- it has sufficient membership to be considered representative, but not necessarily solely representative, of the listed profession
- it is a non-profit body
- it has articles of association, by-laws or codes of conduct for its members
- it can impose sanctions on members who break the association's rules.

To be a recognised member of a professional association, you:

- normally need to meet specified admission criteria
- have access to a professional library – for example, journals, newsletters or technical updates
- are able to take part in decision-making that affects your profession – for example to promote, encourage and develop the profession

- have the right to vote at the association's meetings.

Example 1: not a member of a professional association

Nijah runs a naturopathy practice in Brisbane. There is no state or territory regulation covering naturopathy registration and Nijah is not a member of a professional association. Nijah cannot provide GST-free services.

Example 2: not representative of the profession

Leroy is a specialist in a form of naturopathy and a member of a nationally based professional association representing the specialist subgroup. The professional association has 15 members and all the practitioners of this specialist subgroup of naturopathy are members of this association. This is the only professional association that Leroy is a member of.

With just 15 members, it is unlikely that the association would be considered representative of the naturopathy profession as a whole. As a member of this association, Leroy does not meet the definition of a recognised professional and cannot provide his services GST-free.

Uniform national registration requirements

Uniform national registration requirements mean your professional association operates nationally and the association's registration requirements are the same in all states and territories.

Professional associations set the requirements and make sure that only suitably qualified people gain professional practitioner status.

Example: non-national professional association

Evelyn is a herbalist and a member of a Northern Territory based herbalist association with its own registration requirements. This is the only professional association of which Evelyn is a member.

As Evelyn is not a member of a nationally based professional association, only a territory based association, she does not meet the definition of a recognised professional. Her service is subject to GST.

Recognised professional in more than one service

Health practitioners who are recognised professionals in more than one service listed in the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) may supply a combination of services. Their health services will be GST-free to the extent that the services are GST-free listed health services.

For example, in relation to Goods supplied as part of a GST-free health service, herbs supplied during a consultation by either a recognised professional herbal medicine practitioner or naturopath are GST-free if they are completely used or consumed during a consultation that is GST-free. If the goods are only partially used or consumed during the consultation at the premises, only the used portion is GST-free.

However, when a recognised professional in both acupuncture and traditional Chinese herbal medicine supplies a patient with a herbal preparation, the preparation is GST-free if it is supplied at the premises where the GST-free treatment was provided. It is not necessary for the patient to consume the entire herbal medicine preparation during the consultation.

Services provided by an assistant

If part of the health service is performed by an assistant to the recognised health professional, it is included as part of the recognised health professional's service if all the following apply:

- it is billed in the name of the recognised health professional, and they accept full responsibility for the health service

- it is part of the health service that the recognised health professional provides
- the recognised health professional has been involved in at least part of that health service
- the recognised health professional supervises the assistant directly by
  - attending to the patient at the start of each treatment
  - being readily available for the whole time the assistant works with the patient
  - being available to take appropriate action if there is an emergency
  - planning all the treatment the assistant provides
  - being able to provide evidence that they monitor the assistant's services.

Massage therapy

If you supply massage therapy alone, it is not GST-free because it is not listed as a health service in the GST Act.

However, you can supply massage therapy GST-free if:

- you supply it as part of a listed health service, for example, physiotherapy
- you are a recognised professional in the listed health service and also trained in massage therapy
- the listed health service profession considers the massage to be a standard technique or component of treatment for that listed health service
- the listed health service profession accepts it as being necessary for the appropriate treatment of the recipient of the supply.

Recipient of the supply

It is important to know the recipient of a health supply when determining its GST treatment.

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What the recipient of supply is

The recipient of the supply is whoever engages the health practitioner to provide the service. In many cases, this will be the patient. However, in some cases, it will be a business. Supplies of services by a health practitioner to another business are not usually GST-free – see Supply of services through a third party.

Where a patient engages that other business to supply health services to him or her, the supply by that other business to the patient will be GST-free if the requirements of medical services or other health services are satisfied.

Example: GST-free service supplied by a business that engages a medical practitioner

GP Mega Clinic operates a medical clinic and contracts medical practitioners to provide services to its patient. A Medicare benefit is payable to the patient for the services performed by the medical practitioner.

The supply by the medical practitioner to GP Mega Clinic is not GST-free, except in specific situations.

The supply of the medical practitioner's services by GP Mega Clinic to the patient is GST-free because a Medicare benefit is payable for that service.

Arrangements between clinics and health practitioners

Some health practitioners enter into arrangements with clinics for providing health services to patients. The health practitioner will perform the health services and the health clinic provides the rooms and administration. The health practitioner and the clinic may agree to split the patient fees between them.

There will be different GST outcomes depending on who is contracting who. This can only be determined by the contract entered into between the parties and contracts should clearly state who is contracting who so both parties are aware of the GST outcomes.

If the clinic contracts the health practitioner to provide services to the health clinic's patient:

- the supply by the health practitioner to the clinic will not usually be GST-free except in specific situations – see Supply of services through a third party
- the supply of the health practitioner's services by the clinic to the patient will be GST-free if the requirements of medical services or other health services are satisfied.

If the health practitioner contracts the clinic to provide rooms and administration services to the health practitioner:

- the supply of the rooms and administration services by the clinic to the health practitioner are not GST-free
- the supply by the health practitioner to the patient will be GST-free if the requirements of medical services or other health services are satisfied.

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Appropriate treatment

What appropriate treatment means for health professionals and conditions for GST-free treatment.

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A health professional is supplying appropriate treatment when they use their professional skills to:

- assess a patient's health
- work out a course of action to preserve, restore or improve the patient's physical or psychological wellbeing, as far as the practitioner's training allows
- supply a treatment that is generally accepted by their profession as being appropriate for the patient.

Appropriate treatment includes preventative medicine and routine check-ups. For example, procedures such as pap smears, breast cancer screening and vaccinations are GST-free as they are appropriate for the people involved.

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Goods supplied as part of a GST-free health service

Work out the treatment of goods supplied as part of a GST-free health service.

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When is a supply of goods GST-free?

A supply of goods is GST-free if it is both:

- a necessary part of providing the GST-free health service
- supplied at the same time and place as the service.

The goods must be either:

- specific to treating the illness or disability of the particular patient
- essential for treating that patient during that particular consultation.

However, there are different rules for:

- optometrists and pharmacists

- herbal medicine practitioners (including Chinese herbal medicine practitioners) and naturopaths.

Example: supply of goods to a patient

Dr Jones treats a patient's injury during a consultation by applying a bandage. If the consultation is GST-free, the bandage is also GST-free. However, extra bandages, dressings and antiseptics the patient takes home are not GST-free.

Optometrists and pharmacists

Goods supplied by an optometrist or pharmacist are only GST-free if they qualify for GST-free status under other provisions, such as medical aids or appliances or GST-free drugs and medicinal preparations.

Herbal medicine practitioners and naturopaths

Goods supplied during a GST-free consultation by a recognised professional herbal medicine practitioner, Chinese herbal medicine practitioner or a naturopath are GST-free if they are completely used or consumed during a consultation that is GST-free.

If the goods are only partially used or consumed during the consultation at the premises, only the used portion is GST-free.

Different rules apply if you are registered as a recognised professional in more than one service, that is in acupuncture, as well as herbal medicine (including Chinese herbal medicine) or naturopathy.

Chinese herbs

Some Chinese dried herbs that are generally used as food or as an ingredient for food can also be used for medicinal or therapeutic purposes. However, Chinese herbs supplied as medicines are not GST-free food.

Common examples of food herbs are lotus seeds, red dates, longan fruit, tangerine peel, sweet almond seeds and jasmine tea leaves. The supply of these foods or ingredients for food is GST-free, even though they have medicinal or therapeutic purposes. When they are imported as food or ingredients for food, they are a non-taxable import.

Chinese herbs are not GST-free where they are:

- not considered to be ingredients for food or beverages
- provided as part of a herbal formula or prescription
- in tablet or capsule form
- specifically labelled and marketed as medicinal herbs, either in Australia or by an overseas exporter.

Chinese herbs are GST-free when they are accepted as food or ingredients for food or beverages and are labelled and marketed as such.

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Supply of services through a third party

Some supplies through third parties can also qualify for GST-free treatment.

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Third party services that are GST-free

Medical and other health services are sometimes provided under multi-party arrangements, where the service for a patient is organised and paid for by a third party.

If the service is GST-free when provided to the patient, it is also GST-free when you are contracting with:

- an insurer
- an operator of a statutory compensation scheme

- a compulsory third party scheme (scheme operator)
- an Australian Government agency.

The supplier and the recipient (the insurer, scheme operator, or Australian Government agency) can agree not to treat the supplies as GST-free. This may be easier for the parties where they have a combination of taxable and GST-free supplies.

Medical and other health services supplied to any other third party are not GST-free.

Where a supply is not made to a third party (for example the third party is paying the medical practitioner on behalf of the patient), the supply is GST-free if it falls under the definition of a medical or other health service.

Example: service provided via an insurer

ABC Health Fund has an agreement with a physiotherapist, Phil's Physio, for services supplied to settle claims made under their health insurance policies. The agreement outlines what both parties need to do when Phil's Physio treats an ABC health fund member. It also outlines that ABC Health Fund must pay Phil's Physio for their services to the private health fund member, and the authorisation required for such payments. ABC and Phil's Physio haven't agreed to treat the supplies as not being GST-free.

Peter has private health insurance with ABC Health Fund. Peter has an injury that requires physiotherapy. He contacts ABC Health Fund who refer him to Phil's Physio.

Under this arrangement, the payment to Phil's Physio is for the supply made to ABC Health Fund of providing the services to Peter.

If Phil's Physio supplied the service to Peter directly it would be GST-free.

The supply by Phil's Physio to ABC Health Fund is GST-free because:

- it is made to an insurer when settling a claim made under an insurance policy

- Phil's Physio provides a service (physiotherapy) that is supplied to an individual (Peter)
- the physiotherapy service would be GST-free if it was supplied to Peter directly.

Example: service provided via an Australian Government agency

The State Sports Institute, an Australian Government agency, contracts a health services provider, Workplace Wellness, to vaccinate its staff against influenza. The State Sports Institute and Workplace Wellness haven't agreed to treat the supplies as not being GST-free.

Workplace Wellness supplies would be GST-free if they were supplied to staff members directly rather than under the State Sports Institute contract.

The supply by Workplace Wellness to State Sports Institute is GST-free because:

- it is made to an Australian Government agency
- the service is to provide supplies (vaccinations) to individuals (staff of State Sports Institute).

The vaccinations supplied to staff fall under the definition of a medical service and are therefore GST-free.

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National Disability Insurance Scheme

Check the GST-free status of NDIS supplies.

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If you are a supplier of disability supports and registered for GST, your supplies to a National Disability Insurance Scheme (NDIS) participant may be GST-free.

If you make a mix of taxable and GST-free supplies, you may need to review your accounting systems to ensure the correct GST treatment of your supplies.

GST-free NDIS supplies

A supply to a NDIS participant is GST-free if **all** the following requirements are met:

- the NDIS participant has a NDIS plan in effect
- the supply is of reasonable and necessary supports that are specified in the statement of supports in the participant's NDIS plan
- there is a written agreement between you and the NDIS participant (or another person)
- it is a supply covered by one of the tables in the A New Tax System (Goods and Services Tax) (GST free Supply—National Disability Insurance Scheme Supports) Determination 2021 (NDIS Determination).

The explanatory statement to the NDIS Determination provides examples to assist participants with the types of supplies listed in the NDIS Determination.

NDIS plan is in effect

The participant's NDIS plan must be in effect under section 37 of the *National Disability Insurance Scheme Act 2013* (NDIS Act), which means it must be approved by the National Disability Insurance Agency (NDIA).

The plan ceases to be effective when it is replaced by another plan, or when the NDIS participant ceases to be a participant in the NDIS.

Reasonable and necessary supports

The supply must be of one or more reasonable and necessary supports, as defined in the participant's NDIS plan.

Where the participant's NDIS plan specifies an amount such as time or quantity of reasonable and necessary supports, any supplies of supports in excess of these specifications will not be a GST-free NDIS supply.

Made under a written agreement

There must be made a written agreement between you, the supplier, and the NDIS participant (or another person).

The written agreement must:

- identify the NDIS participant
- state that the supply is a supply of one or more of the reasonable and necessary supports specified in the statement included, under subsection 33(2) of the NDIS Act, in the participant's NDIS plan.

The written agreement can be between you and a person other than the NDIS participant. Other people can include those who manage the plan and funding for the NDIS participant. This would include the NDIA, a plan management provider registered with NDIA, or a guardian or relative of the NDIS participant.

The written agreement may be a single document or a combination of documents, such as letters between you and the other party and receipts or invoices you issue. It may include documents in electronic form.

As long as you have written evidence of a legally binding obligation for you to make the supply to the NDIS participant and that it is a reasonable and necessary support as specified in the participant's NDIS plan, the requirement for a written agreement is satisfied.

Example: supply made under a written agreement in accordance with a self-managed participant's NDIS plan

Joe, a participant in the NDIS, has an NDIS plan that specifies that he requires 5 hours of support on a weekly basis. He requests XYZ Co to supply him with the support for a period of

3 months based on the NDIS published price. Joe provides XYZ with a letter identifying:

- that he is a NDIS participant
- the type of support he is to be provided with (as specified in his plan)
- that the support is one of the reasonable and necessary supports specified in Joe's NDIS plan.

XYZ writes to Joe to confirm its agreement to provide the support including the start date and signs the letter. For the next 3 months, XYZ supplies Joe with the requested support.

The written agreement under requirement 3 is satisfied.

Note that the written agreement does not need to be made under one document.

Example: supply made under a written agreement in accordance with a participant's NDIS plan managed by a plan management provider registered with the NDIA

ABB Co is registered with the NDIA as a plan management provider. A number of NDIS participants have engaged ABB to manage their plans for them.

Thanh, a NDIS participant, would like Elite, a provider of disability supports, to deliver one of the reasonable and necessary supports in her plan. With Thanh's consent, ABB emails Elite with Thanh's relevant requirements, including her name and the number of hours of support needed as specified in her plan. The email also states that the support is one of the reasonable and necessary supports specified in Thanh's NDIS plan. Elite writes to Thanh and ABB setting out the details of the support to be provided and the price to be paid but makes no reference to Thanh's plan. ABB replies in writing to confirm Thanh's agreement to receive the supports from Elite.

The written agreement requirement is satisfied by the written evidence provided by the combination of ABB's email setting out

the supports required, Elite's letter confirming support arrangements and ABB's letter of acceptance.

Note: Neither Elite's letter nor ABB's letter of acceptance would be sufficient evidence of the written agreement requirement. This is because these 2 documents do not state that the supply is of a reasonable and necessary support as specified in Thanh's plan. ABB's initial email on its own is also not sufficient evidence of the written agreement because it does not evidence a binding obligation on Elite to make the supplies to Thanh. It is only the combination of the 3 documents that provide sufficient evidence of the written agreement requirement.

A supply covered by the Disability Services Minister's Determination

For the supply to be GST-free, as well as meeting the other 3 requirements outlined above, your supply to the NDIS participant must be of a kind covered by the NDIS Determination. The NDIS Determination applies to supplies made on or after 1 July 2021 but before 1 July 2027.

The NDIS Determination has 2 tables:

- The table in subsection 6(1) – supplies of supports that are GST-free (Table 1).
- The table in subsection 6(2) – supplies of supports that are GST-free if they are listed in other determinations (Table 2).

If your supply is covered by an item listed in Table 1, the requirement to be covered by the NDIS Determination is satisfied.

If Table 1 doesn't apply, you can consider Table 2. When an item in Table 2 is relevant to your supply, the requirement to be covered by the NDIS Determination is only satisfied if the item is also covered by one of 3 other determinations.

This is explained further below.

Table 1

The supplies covered by Table 1 of the NDIS Determination are:

- specialist disability accommodation and accommodation or tenancy assistance (the National Disability Insurance Scheme (Specialist Disability Accommodation) Rules 2020 sets out the requirements that must be met to supply specialist disability accommodation)
- assistance in coordinating or managing life stages, transitions and supports, including daily tasks in a group or shared living arrangement
- household tasks
- assistance with and training in travel or transport arrangements, excluding taxi fares
- interpreting and translation
- assistance to access and maintain education and employment
- assistive equipment for recreation
- early intervention supports for early childhood
- management of funding for supports in a participant's plan.

Table 2

If your supply is not covered by Table 1, the supply is only covered by the NDIS Determination if it is both:

- listed in Table 2
- listed in any one of 3 other determinations
  - Schedule 1 to the GST-free Supply (Care) Determination 2017 (Care Determination)
  - Section 6 of the A New Tax System (Goods and Services Tax) (GST-free Supply–Residential Care–Government Funded Supplier) Determination 2015 (Residential Care Determination), or
  - Sections 6 or 7 of the GST-free Supply (Health Services) Determination 2017 (Health Services Determination).

The supplies listed in Table 2 are:

- assistance with daily personal activities

- specialised assessment and development of daily living and life skills, including community participation
- assistive equipment for general tasks and leisure, including assistive technology specialist assessment, set up and training
- behavioural support and therapeutic supports
- home modifications.

The most common examples of supplies covered by Table 2 and any of the other determinations are set out below in Examples.

Examples: supplies that are both covered by Table 2 and one of the 3 other determinations

*Table 2 item in the NDIS Determination (see Note)	Relevant other determination	Examples of supplies covered by Table 2 and one of the 3 other determinations
1. Assistance with daily personal activities	Care Determination	Personal care Medication management Continence management Training in use of aids and appliances
2. Specialised assessment and development of daily living and life skills, including community participation	Care Determination	Counselling Training in use of aids and appliances Day care Assessment of person's care needs Individual care planning or case management
2. Specialised assessment and development of	Residential Care Determination	Social activities in a residential care setting

daily living and life skills, including community participation		Recreational therapy in a residential care setting
3. Assistive equipment for general tasks and leisure, including assistive technology specialist assessment, set up and training	Care Determination	Basic equipment for social support (sale or hire) Provision and monitoring of personal alert systems (sale or hire) Assessment of person's care needs Training in use of aids and appliances
3. Assistive equipment for general tasks and leisure, including assistive technology specialist assessment, set up and training	Residential Care Determination	Goods to assist with toileting and incontinence management in a residential care setting (sale or hire) Furnishings in a residential care setting (sale or hire)
4. Behavioural support and therapeutic supports	Care Determination	Counselling Personal care Community paramedical services Individual care planning or case management
4. Behavioural support and therapeutic supports	Residential Care Determination	Treatment and procedures in a residential care setting Support for people with a cognitive impairment in a

		residential care setting Emotional support in a residential care setting Rehabilitation support in a residential care setting
5. Home modifications	Care Determination	Home modifications which are supplies that assist a person to remain living at home

Note: Table 2 items are within the A New Tax System (Goods and Services Tax) (GST free Supply–National Disability Insurance Scheme Supports) Determination 2021 and explanatory statement.

Example: supply of when exercise physiology is not GST-free

Bernie, a participant in the NDIS, has a NDIS plan that specifies that he requires exercise physiology on a fortnightly basis. Bernie lives at home and attends Health Co, a clinic (not a hospital), to receive the service. No Medicare benefit is payable for the service.

The supply of exercise physiology services to Bernie satisfies the first 3 elements in that:

- he is a NDIS participant
- exercise physiology is a reasonable and necessary support specified in his plan
- there is a written agreement between Bernie and Health Co.

However, the fourth requirement is not satisfied because the supply of exercise physiology services is not covered by the NDIS Determination. This is because:

- Table 1 of the NDIS Determination does not cover exercise physiology services.

- Under Table 2, item 4 lists behavioural and therapeutic supports which includes exercise physiology, but this service is not covered by one of the 3 other determinations unless it is supplied in a residential care facility. The supply to Bernie is provided at Health Co's clinic.

However, a supply of exercise physiology services to Bernie can be GST-free, regardless of whether it is made to an NDIS participant, if:

- there is a Medicare benefit payable for the service made to Bernie (see medical services)
- the exercise physiology therapy service is supplied as part of GST-free hospital treatment (see hospital treatment).

Third party NDIS supplies – plan management

A NDIS participant's plan may involve other parties. For example, a participant may elect to have their NDIS plan managed by a plan manager. Those services may be GST-free, provided the normal requirements are met.

Example: plan management services – GST-free

Brian is an NDIS participant with a current NDIS plan. He chooses to engage a plan manager – PQR Pty Ltd (PQR) – to manage his NDIS plan funds and coordinate the provision of his NDIS supports. PQR and Brian enter into a written agreement for this purpose. The plan management services that PQR supplies to Brian are a reasonable and necessary support specified in Brian's NDIS plan. In addition, the plan management services supplied by PQR to Brian are covered by item 9 in Table 1 in the NDIS Determination.

As PQR's supply of plan management services to Brian also meet all the other conditions set out in section 38-38 of the GST Act, they are GST-free.

Third party NDIS supplies facilitated by a plan manager

Plan managers can play a vital role for NDIS participants in facilitating the provision of their supports and managing the flow of funds from the NDIA and to providers of supports.

Under normal circumstances, supplies of NDIS supports are made to the participant, not to the plan manager.

Example: NDIS supports facilitated by a plan manager

Following on from the above example, Brian's NDIS plan also includes assistance with daily personal activities as a reasonable and necessary support. He asks PQR to locate a suitable qualified therapist near his home. Using its database of support providers, PQR offers 3 potential therapists to Brian.

After Brian selects Javier from the 3 therapists, PQR, on behalf of Brian, arranges for Javier to supply the daily personal activities assistance services to Brian.

PQR enters into a written agreement with Javier on behalf of Brian, which identifies Brian as the NDIS participant. The written agreement states that the supply of the daily personal activity's assistance is a supply of one of the reasonable and necessary supports specified in Brian's NDIS plan.

Javier supplies the agreed daily personal activities assistance to Brian.

The supply of assisting with daily personal activities is covered by item 1 in Table 1 in the NDIS Determination.

It is agreed between PQR and Javier that his services will be invoiced monthly, with the invoices being sent directly to PQR. PQR will then use the NDIS *myplace* provider portal to pay Javier on behalf of Brian using Brian's NDIS funds.

This arrangement meets all the requirements of section 38-38 of the GST Act and therefore Javier's supply of daily personal assistance to Brian is GST-free.

NDIS supports provided by a third party

When third parties are used by NDIS-registered providers of supports, it is important to distinguish between supplies that are GST-free and those which are not.

Example: supports provided by a third party

Casey is an NDIS participant and self-manages her NDIS plan which includes home and yard maintenance as a reasonable and necessary support since she is not able to undertake these activities herself. LMN Pty Ltd (LMN) specialises in home and yard maintenance for NDIS participants and is a NDIS-registered provider. LMN offers Casey a package deal that will require LMN to maintain her home and yard for a period of 12 months, for a monthly set fee. Casey accepts the offer.

The written agreement Casey enters into with LMN does not specify who will actually perform the maintenance services. For that purpose, LMN has a stable of contractors it uses, and allocates jobs as and when they are due to be performed according to who is available at the time.

The written agreement states that that the supply of the home and yard maintenance services is a supply of one or more of the reasonable and necessary supports specified in Casey's NDIS plan. The essential home and yard maintenance services supplied to Casey are covered by item 3 in Table 1 in the NDIS Determination.

The supply of the maintenance services from LMN to Casey meets all the requirements of section 38-38 of the GST Act and is therefore GST-free.

The contractors engaged by LMN to provide Casey's home and yard maintenance are making a separate supply of services to LMN. Since LMN is not an NDIS participant, the supply of services by the contractors to LMN is not GST-free under section 38-38 of the GST Act and is instead taxable, provided all requirements under section 9-5 of the GST Act are met.

QC 16263

Medical aids and appliances

Check the conditions that apply to GST-free treatment of medical aids and appliances.

Last updated 8 October 2025

Conditions to be GST-free

The sale of a medical aid or appliance product is GST-free if it meets all 3 of the following conditions:

- It's listed in schedule 3 to the GST Act or in section 38-45.01(1) of the GST regulations.
- It's specifically designed for people with an illness or disability.
- It's not widely used by people without an illness or a disability.

The same product will have the same GST treatment across the supply chain, irrespective of whether it is sold at the wholesale or retail level.

Hiring medical aids and appliances

If medical aids and appliances meet the conditions to be sold GST-free, they can also be hired out GST-free.

For example, when a chemist hires a wheelchair out to a customer, they don't include GST in the rental fee.

Spare parts

Spare parts that are specifically designed for a GST-free medical aid or appliance are sold GST-free. However, generic parts are taxable.

For example, a replacement wheelchair wheel that is designed with a specific hand grip is not a generic part and is sold GST-free. Generic batteries sold for an electric wheelchair are taxable because they are not specifically designed for the wheelchair.

Repairs to GST-free medical aids and appliances

If a GST-free medical aid or appliance is repaired using a part that is specifically designed for it, any incidental labour or incidental parts that are not specifically designed for it are also GST-free.

GST applies to the following parts or labour used to repair GST-free medical aids or appliances:

- parts that are not specifically designed as spare parts for that medical aid or appliance and which are not incidental to the supply of specifically designed spare parts
- consumables, such as oil used in the repair or service that are not incidental to the supply of specifically designed spare parts
- specifically designed spare parts that are incidental to the supply of the labour component of the repair service (that is, where the main supply is labour)
- the labour component of the repair service where it is not merely incidental to the supply of a specifically designed spare part.

'Incidental' refers to something that is an integral or ancillary part of a supply that doesn't need to be separately recognised for GST purposes.

Example: incidental labour and consumables

Jeff owns a wheelchair and requires a new wheel with a hand grip. Acme Appliance Repair fits a new wheel to Jeff's wheelchair and charges $80 for the wheel. The wheel is specifically designed for use with wheelchairs. They also charge a fitting fee of $5 and charge $2 for oiling the axle.

The labour for fitting is incidental to supply of the wheel. The fee for oiling the axle is also merely incidental to the supply of the wheel. As the wheel is a GST-free spare part the fitting and oiling are also GST-free.

Treating medical aids and appliances as taxable

Under GST law, a purchaser can make an agreement with their supplier to treat GST-free medical aids and appliances as taxable. This may happen where a manufacturer supplies a range of GST-free and taxable medical aids and appliances to a retailer and they don't want to identify the GST status of every product.

Where a purchaser makes such an agreement, if they are registered or required to be registered for GST, they may be eligible to claim a GST credit for the GST paid.

The purchaser may still sell these items GST-free to their customers.

Supply of adjustable beds, mattresses and overlays

An adjustable bed, mattress or overlay is GST-free only if it is:

- specifically designed for people with an illness or disability
- not widely used by people without an illness or disability
- is listed in Schedule 3 to the GST Act or in the GST regulations.

You will need to consider whether these products have design features and characteristics that indicate that they are specifically designed for people with an illness or disability.

Factors including where the products are predominantly sold and how they are marketed, will help to determine whether they are widely used by people without an illness or disability.

More detailed guidance and practical examples are included in GSTD 2021/2 *Goods and services tax: adjustable beds, pressure management mattresses and pressure management overlays*.

The Commissioner is aware of the practical difficulties you may encounter in determining the extent to which the product is used by people without an illness or disability. Appendix 1 of GSTD 2021/2 sets out a practical compliance approach to assist you in complying with GST law.

Supply of wound care

Wound care products are GST-free only if they are:

- made from alginate, hydro colloids, hydro gels, polyurethane film and polyurethane foam
- specifically designed for people with an illness or disability
- not widely used by people without an illness or disability.

However, when wound care products are widely used in the general community by people without illnesses or disabilities, they will be a taxable supply. This may include items such as plasters that cover blisters, corns and calluses.

Bandages and dressing supplied as part of a GST-free medical service will be GST-free.

Example: wound care that is a taxable supply

Retailer Pty Ltd sells patches made from hydro colloids that are designed to prevent or cover blisters, corns and calluses. The patches are designed for use by any person with, or trying to prevent, a blister, corn or callus.

As the patches are not specifically designed for people with an illness or disability and are widely used by people without an illness or disability, GST applies to the supply of the product.

Supply of burn products

Burn products are GST-free only if they are:

- made from alginate, hydro colloids, hydro gels, polyurethane film and polyurethane foam
- specifically designed for people with an illness or disability
- not widely used by people without an illness or disability.

However, a burn product will be a taxable supply when it is designed for, or widely used by, people to treat burns that are minor or trivial, such as:

- superficial burns

- scalds
- sunburns.

Most burn products that are gels, sprays or creams are designed for, or widely used by people with burns that are minor or trivial.

Burn dressings soaked in hydro gel are GST-free if they are designed for, and widely used by, people for emergency first-aid treatment of burns or for other burns that aren't minor or trivial.

Transitional compliance approach

Our past private advice may have given the impression that burn gels, sprays or creams made from hydro colloids or hydro gel are GST-free. In accordance with Law Administration Practice Statement PS LA 2011/27 *Determining whether the ATO's views of the law should be applied prospectively only*, we're taking a prospective compliance approach on this issue.

If you incorrectly treated burn gels, sprays or creams made from hydro colloids or hydro gel as GST-free in good faith, we're applying a transitional compliance approach and won't devote compliance resources to review the GST treatment of these products for tax periods ending on or before 31 December 2025.

This compliance approach won't apply if:

- you take action to amend your prior treatment of these products by now claiming GST credits for acquisitions of the products that, at the time, you understood were supplied to you GST-free
- there is evidence of avoidance, fraud or evasion, or
- you otherwise take inappropriate advantage of the transitional compliance approach.

If you take action to now claim GST credits on your acquisitions of the products, not only will the transitional compliance approach not apply, you will also need to review your on-supply of the products and remit the GST payable on those taxable supplies.

If you ask us to issue or amend assessments, or provide our view (for example, in a private ruling) on the GST classification of burn products, we'll do so consistent with our view of how the law applies to these products.

Supply of compression socks

Compression socks are a compression garment under the GST regulations. They are GST-free only if they are:

- specifically designed for people with an illness or disability
- not widely used by people without an illness or disability.

However, compression socks will be a taxable supply when they are designed for, or widely used by, people in the general community to prevent:

- illness or disability
- legs and feet from getting tired and swollen from prolonged standing.

This will include products such as:

- travel socks that are designed for, and used by, people travelling on long flights for prevention of deep vein thrombosis (DVT)
- general-purpose compression socks designed for, and used by, people who stand for long periods of time to prevent legs becoming sore or swollen
- sports or athletic compression socks that are used during or after athletic activity to assist in performance or muscle recovery
- maternity socks that are designed for, and used by, pregnant people to lessen swollen feet and legs and water retention.

Example: supplies of travel socks that are taxable supplies

Corner Pharmacy Ltd sells everyday wear compression socks. The socks are designed to improve blood circulation and provide relief for leg swelling issues for people who stand on their feet for prolonged periods of time. They have a compression of 15–21 mmHg. The socks are marketed to prevent spider veins and DVT. They are also marketed for anyone in the general community to use who lives an active lifestyle.

The socks have been designed with a level of compression that is of therapeutic benefit to the general community to use for

everyday activities, including for those working on their feet for prolonged periods of time. They are not specifically designed for people with an illness or disability, and they are widely used by people in the general community who don't have an illness or disability. So they are a taxable supply.

Transitional compliance approach

We've withdrawn our Interpretive Decision, ATO ID 2003/953 *GST and supply of multi-purpose compression socks*, as it may have created the impression that all general-purpose compression socks and travel socks are GST-free.

If you treated general-purpose compression socks and travel socks as GST-free in good faith, we're applying a transitional compliance approach and won't devote compliance resources to reviewing the GST treatment of these products for tax periods up to and including 29 February 2024.

This approach won't apply if you take action to amend your prior treatment of your purchases of these products. If you review your past purchases that you treated as GST-free to claim GST credits, you will need to review your past sales and make a voluntary disclosure.

If you treated sports or athletic compression socks and maternity socks as GST-free, you should consider making a voluntary disclosure as these types of socks weren't covered in the ATO ID 2003/953.

If you ask us to issue or amend assessments, or for our view (for example, in a private ruling) on the GST status of compression socks, we'll do this consistent with our views previously covered.

Supply of waterproof bedding products

Waterproof covers and mattress protectors are listed under item 16 of Schedule 3 to the GST Act. This includes waterproof bedding products such as:

- mattress protectors
- pillow protectors
- quilt protectors.

Waterproof bedding products are GST-free only if they are:

- specifically designed for people with an illness or disability
- not widely used by people without an illness or disability.

However, waterproof bedding products will be a taxable supply when they are designed for, or widely used by, people to protect mattresses, pillows or quilts from damage of various causes. This includes products that may be used for illnesses or disabilities, such as incontinence, where the product is also designed for, and widely used by, people to prevent spills, stains and perspiration.

Example: supplies of waterproof bedding products that are taxable

Manufacturer Pty Ltd makes and sells a range of waterproof bedding products, including waterproof mattress protectors and pillow protectors.

The mattress and pillow protectors are:

- designed to be used to protect mattresses and pillows from damage caused by liquids such as spills, stains, perspiration and incontinence
- designed to be used by anyone to protect and prolong the life of the mattress or pillow
- marketed to be used by anyone in the community.

The products are sold through Manufacturer Pty Ltd's own general bedding stores and in other department stores. They're not specifically designed for people with an illness or disability, and are widely used by people without an illness or disability to protect their mattress or pillow from damage caused by a variety of reasons. So the supplies of the waterproof mattress protectors and pillow protectors are taxable supplies.

Transitional compliance approach

Our past private advice may have given the impression that waterproof mattress, pillow and quilt protectors are GST-free. In accordance with

PS LA 2011/27, we're taking a prospective compliance approach on this issue.

If you incorrectly treated waterproof mattress, pillow and quilt protectors as GST-free in good faith, we're applying a transitional compliance approach and won't devote compliance resources to review the GST treatment of these products for tax periods ending on or before 31 December 2025.

This approach won't apply if:

- you take action to amend your prior treatment of these products by now claiming GST credits for acquisitions of the products that, at the time, you understood were supplied to you GST-free
- there is evidence of avoidance, fraud or evasion, or
- you otherwise take inappropriate advantage of the transitional compliance approach.

If you take action to now claim GST credits on your acquisitions of the products, not only will the transitional compliance approach not apply, you will also need to review your on-supply of the products and remit the GST payable on those taxable supplies.

If you ask us to issue or amend assessments, or provide our view (for example, in a private ruling) on the GST classification of waterproof mattress, pillow and quilt protectors, we'll do so consistent with our view of how the law applies to waterproof bedding products.

Supply of medical aids and appliances used for treating COVID-19

Sales of medical aids and appliances are GST-free if they meet certain conditions, including being listed in Schedule 3 to the GST Act or GST regulations. GST doesn't apply to the following products:

- cardiovascular appliances
- dialysis and diabetes medical aids and appliances
- ventilators
- other respiratory appliances such as peak flow meters.

GST applies to items not listed in Schedule 3 to the GST Act or GST Regulations. These include products such as:

- rapid antigen COVID test kits
- hand sanitiser
- personal protective equipment (PPE), including disposable (face masks, gowns, and gloves) and protective eye wear in the form of goggles, glasses or visors.

Medical aids and appliances not listed in the GST Act or regulations

A medical aid or appliance can only be GST-free if it is listed in Schedule 3 to the GST Act or the GST Regulations. The ATO can't treat a medical aid or appliance as GST-free and can't give a ruling that a medical aid or appliance is GST-free if it is not listed in Schedule 3 to the GST Act or the GST Regulations.

Only the Australian Government – and not the ATO – can add new medical aids and appliances to schedule 3 to the GST Act or the GST regulations.

QC 16263

Health goods

Check the conditions for GST-free treatment of health goods.

Last updated 13 June 2024

Conditions to be GST-free

From 1 January 2019, sales of the following goods are GST-free:

- maternity pads
- menstrual cups
- menstrual pads and liners
- menstrual underwear

- tampons
- other similar products specifically designed to absorb or collect lochia, menses or vaginal discharge.

Sales of the following goods are GST-free if they are either required to be included in the Australian Register of Therapeutic Goods, or are goods in a class of goods required to be included in the Australian Register of Therapeutic Goods:

- condoms
- barrier dams, femidoms and harness devices
- personal and surgical lubricants that are water-soluble and are suitable for use with condoms
- preparations for use by humans that contain folic acid as a single active ingredient and have a recommended daily dose of 400 to 500 micrograms
- sunscreen preparations for dermal application that are marketed principally for use as sunscreen and have a sun protection factor rating of 15 or more
- nicotine for use as an aid in withdrawal from tobacco smoking where the nicotine is administered in preparations for transdermal or mucosal use.

Legislation:

- A New Tax System (Goods and Services Tax) (GST–free Health Goods) Determination 2018
- A New Tax System (Goods and Services Tax) (GST-free Health Goods) Determination 2022

Treating health goods as taxable

Under GST law, a purchaser can make an agreement with their supplier to treat GST-free health goods as taxable. This may happen where a manufacturer supplies a range of GST-free and taxable goods to a retailer, and they don't want to identify the GST status of every product.

Where a purchaser makes such an agreement, if they are registered or required to be registered for GST, they may be eligible to claim a GST

credit for the GST paid.

The purchaser may still sell these items GST-free to their customers.

Supply of analgesic products

The sale of analgesic products may be subject to GST or GST-free, depending on the ingredients used, quantity of tablets and the restrictions when selling them.

Restricted analgesic products supplied by doctors, dentists or pharmacists that are labelled as ‘Pharmacy Medicine’ or ‘Pharmacy Only Medicine’ are GST-free. These products are restricted due to the ingredients or the quantity of tablets in the packet.

Unrestricted analgesic products, which will be in small packets, sold by pharmacies and other retailers such as supermarkets and convenience stores will only be GST-free if they:

- contain one active ingredient (it must be aspirin, paracetamol or ibuprofen)
- are intended to be taken by mouth.

GST applies to unrestricted analgesic products with more than one active ingredient.

Example: analgesic products

Ted's Pharmacy launches a new 20 tablet analgesic product that contains **2** active ingredients: caffeine and paracetamol.

The 20 tablet analgesic product is not labelled as a ‘Pharmacy Medicine’ or ‘Pharmacy Only Medicine’. The new analgesic product is taxable and is subject to GST. This is because it’s not a restricted product and has 2 active ingredients.

QC 16263

GST health guidance

Discover the guidance and resources available to determine GST for health products and services.

Last updated 27 August 2024

How to check your business systems, processes and controls

Carrying out regular reviews will help you determine:

- the extent of any GST risk in your business
- any corrective action that is required to address the identified gaps in your systems, processes and controls.

For product classification, you can use our self-review guide and checklist to:

- undertake regular self-reviews of the GST product classification of your supplies
- assess the robustness of your business systems, processes and controls that directly impact your GST classification decisions.

See the self-review guide for medium to large businesses and the self-review checklist for small to medium businesses.

Check our GST public advice and guidance

Our published products will help you understand how the law applies to you. To view the relevant guidance and advice for health products and services, refer to the list below:

- ATO interpretative decisions by selecting 'By topic', then 'Goods and services tax', and then 'Health'
- GST Issues Registers Health Industry Partnership for guidance on issues identified during industry consultation in the past.
- Pharmaceutical health forum for guidance on issues identified during industry consultation in the past with specific industry participants.
- Goods and Services Tax Determination GSTD 2012/4 *Goods and services tax: What is 'hospital treatment' for the purposes of*

section 38-20 of the A New Tax System (Goods and Services Tax) Act 1999?

- Goods and Services Tax Ruling GSTR 2012/3 *Goods and services tax: GST treatment of care services and accommodation in retirement villages and privately funded nursing homes and hostel*
- Goods and Services Tax Ruling GSTR 2021/2 *Goods and services tax: adjustable beds, pressure management mattresses and pressure management overlays*

Emerging issues and advice under development

You can refer to emerging GST issues for health products to find early information about when we are:

- considering whether new or updated public guidance is needed for new products or where these have changed over time
- identifying common misunderstandings or issues on specific products to help you correct any misclassification.

You can also find out what public advice and guidance is under development for GST issues.

When our view should be applied prospectively

When providing advice, guidance or taking compliance action, we generally apply our view of the law from the date of effect of the relevant legislation unless an exception applies.

However, in some situations we may apply our view prospectively only. This means it will apply from a future date, not to prior years or periods.

You can find more information in PS LA 2011/27 *Determining whether the ATO's views of the law should be applied prospectively only*.

If we decide to apply our view prospectively only, we will advise you of our decision and the reason for it. However, we will reverse that decision where there is evidence of fraud, evasion, or tax avoidance.

Contact us about your GST health decisions

If you're still uncertain about your GST and health decisions, you can seek further support, guidance and assistance using tailored technical assistance.

QC 16263

Emerging GST issues for health products

Check the latest emerging issues on the GST classification of health products.

Last updated 28 January 2026

Emerging issues

We publish the emerging GST issues we're seeing to give you early information when we are:

- considering whether new or updated public guidance is needed for new products or where products have changed over time
- identifying common misunderstandings or issues on specific products to help you correct any misclassification.

We'll update these emerging issues on a regular basis. You can also find more information about the GST health guidance and resources we have available.

Medical aids and appliances

Certain Medical aids and appliances are GST-free if they are specifically designed for people with an illness or disability (design

test) and not widely used by people without an illness or disability (use test).

We are considering if further guidance is needed to support you in determining if these design and use tests are satisfied.

Items we are currently considering where the design and use tests are relevant include:

- upper and lower limb braces and support
- bidets
- cushions for people with disabilities
- vaporisers.

You can view current guidance on the design and use tests here:

- Goods and Services Tax Industry Issues Pharmaceutical Health Forum *Medical aid or appliance specifically designed for people with an illness or disability*
- Goods and Services Tax Industry Issues Pharmaceutical Health Forum *Medical aid or appliance widely used by people without an illness or disability*
- Paragraphs 7-10 of Goods and Services Tax Determination GSTD 2021/2 *adjustable beds, pressure management mattresses and pressure management overlays*.

Burn products

We've updated Medical aids and appliances to clarify when burn products made from hydro gel or hydro colloids are GST-free.

The information also details a transitional compliance approach for taxpayers who have treated burn gels, sprays or creams made from hydro colloids or hydro gel as GST-free incorrectly.

We've updated ATO Interpretative Decision ATO ID 2003/1102 to clarify it doesn't apply to gels, sprays and creams.

Waterproof bedding products

We've updated Medical aids and appliances to clarify that the following waterproof bedding products are taxable where they are

designed for, or widely used by, people in the general community:

- mattress protectors
- pillow protectors
- quilt protectors.

The information also details a transitional compliance approach for taxpayers who have treated waterproof mattress, pillow and quilt protectors as GST-free incorrectly.

Sunscreen

We published Goods and Services Tax Determination GSTD 2025/2 *Goods and services tax: supplies of sunscreen*, which sets out our view on when a supply of a sunscreen preparation is GST-free.

Sunscreen products are GST-free if they:

- are for dermal application (that is, for application to the skin, including the lips)
- contain SPF of 15 or more
- are required to be on the Australian Register of Therapeutic Goods (ARTG), and
- are marketed principally for use as sunscreen.

Suppliers may not have direct knowledge of whether their sunscreen products are required to be included on the ARTG. We've included a compliance approach in the Determination that helps them determine this.

The GSTD replaces the existing guidance on sunscreen preparations in:

- Goods and Services Tax Industry Issues Pharmaceutical Health Forum *What are 'sunscreen preparations for dermal application'?*
- Goods and Services Tax Industry Issues Pharmaceutical Health Forum *When is a sunscreen preparation marketed principally as a sunscreen?*

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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