



Your industry

Detailed information about GST and your industry.

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Detailed information about GST and the travel and tourism metal industry.

QC 28609

GST and Adult and Community Education Courses

Work out if your sales of ACE courses are GST free as a recognised adult and community education (ACE) course provider.

Last updated 28 November 2017

If you are a recognised adult and community education (ACE) course provider for the purposes of the GST law, your sales of ACE courses to students are GST-free.

If you are a representative or agent of an ACE course provider, your service of delivering an ACE course is not GST-free.

If you are an independent third party who purchases the right to sell an ACE course to students, your sales of the course to students are not GST-free. The ACE course provider must also pay GST on their sale of the course to you.

Find out about:

- [GST-free ACE courses](#)
- [Eligible ACE courses](#)
- [ACE courses supplied by a recognised provider](#)
- [ACE courses delivered by a representative or agent](#)
- [ACE courses delivered by an independent third party](#)

GST-free ACE courses

For an ACE course to be GST-free:

- it must be likely to add to the employment-related skills of its students
- you must be a recognised ACE course provider, delivering the course to students directly or through your employees or representative.

See also:

- GSTR 2000/27

Eligible ACE courses

An ACE course is considered likely to add to the student's employment-related skills if it:

- specifies the employment-related skills participants will acquire in its course objectives
- clearly sets out how participants will learn the skills, before the course begins
- teaches skills reasonably likely to be used at work, or in a business, occupation, profession, or trade, rather than for a hobby or recreation.

The course must **not**:

- be provided by or for an employer to their employees
- be provided by or for an organisation to their members, except for general community organisations with few restrictions on membership
- be private or individual tuition, and
- be one of the following courses (that are defined separately and may be GST-free in their own right)
 - secondary, tertiary, or special education
 - an English language course for overseas students
 - a professional or trade course
 - a first aid or lifesaving course
 - a tertiary residential college course.

ACE courses supplied by a recognised provider

You are a recognised ACE course provider if you are:

- a higher education institution
- recognised or funded by a state or territory authority, as a provider of ACE courses

a body corporate operating on a not-for-profit basis having always met and maintained the standards for ACE course providers required by relevant state or territory authorities.

ACE courses delivered by a representative or agent

A recognised ACE course provider may have an agreement or informal arrangement with a representative or agent to deliver an ACE course to students for payment.

The representative's service to the ACE course provider of delivering a course to students is subject to GST. For GST law purposes, the representative does not supply the ACE course to students. The

representative supplies a service for payment to the ACE course provider.

If representatives or agents perform enrolment and/or invoicing activities on-behalf of ACE course providers, it does not change their requirement to pay GST for the service of delivering the course.

Example

ABC TAFE, a recognised ACE course provider, engages XYZ Tuition Pty Ltd to deliver their ACE course.

XYZ Tuition is not a recognised ACE course provider.

XYZ Tuition, as ABC TAFE's agent, receives a commission of 15 percent of the course fee for its services to ABC TAFE.

The cost of the course is \$110.00 (GST-free) per student. A total of twenty students enrol in the course. Ten pay their course fees to ABC TAFE and ten to XYZ Tuition.

Before the start of the course, ABC TAFE and XYZ Tuition exchange details of the total number of students enrolled and the course fees received by each organisation.

ABC TAFE and XYZ Tuition each received a total of \$1,100.00 in course fees creating a total of \$2,200.00 in sales of the course.

ABC TAFE's \$2,200 in course sales to students is GST-free because they are a recognised ACE course provider.

XYZ Tuition sends ABC TAFE \$770.00, from their course fees of \$1,100.00 as they have taken out their agreed commission of \$330.00.

In this example, XYZ Tuition is ABC TAFE's agent who delivers the course to students on their behalf.

XYZ Tuition's service to ABC TAFE is taxable and they must pay GST of \$30.00 (less any GST credits claimable) on the commission received for delivering the course ($\$330.00 \div 11$).

ACE courses delivered by an independent third party

A recognised ACE course provider may sell the rights to deliver an ACE course to an independent third party to on-sell to students.

The sale may involve, for example, the right of the independent third party to deliver the ACE course for a set period and the seller retaining some rights over the course, such as branding.

This sale is subject to GST because the ACE course provider is selling the rights and materials to deliver an ACE course.

The independent third party's sale of the ACE course to students is subject to GST because they are not a recognised ACE course provider.

Example

Byrne College, an ACE provider, developed course content and materials for an ACE course.

Byrne College sells the right to the course content and materials to Jobs For You Pty Ltd for an annual payment over 10 years.

Under the sale agreement, the course retains Byrne College branding and the college sets the course fee.

Jobs For You Pty Ltd does not provide any services to Byrne College. They independently sell and deliver the course to students.

As they are not a recognised ACE course provider, GST is payable on their sales of the course to students.

Byrne College must also pay GST on their sale of the course to Jobs For You Pty Ltd, as they are selling the rights to deliver an ACE course.

QC 53972

GST and personal aquatic survival skills

How GST applies to the provision of personal aquatic survival skills and how this differs from swimming lessons.

Last updated 10 January 2019

When a course is GST-free

The supply of a first aid or lifesaving course is GST-free if:

- the course mainly involves training people in first aid, resuscitation or other similar lifesaving skills (including 'personal aquatic survival skills' but not 'swimming lessons'), and
- the course provider is qualified.

The course provider is qualified if:

- the instructor holds a training qualification for that course issued by
 - AUSTRALIAN SWIMMING LTD
 - Surf Lifesaving Australia Ltd, or
 - The Royal Lifesaving Society – Australia
- it is a registered training organisation offering competencies contained in the GST regulations.

Courses that mostly involve training in surf lifesaving or aero-medical rescue are GST-free even if part of the course is swimming lessons.

Personal aquatic survival skills

A personal aquatic survival skill lets a person survive and/or be safe in the water.

Personal aquatic survival skills include:

- sculling
- treading water
- floating
- safe entry and exit from the water
- techniques for clothed swimming survival

- use of devices to assist rescue, and
- basic swimming skills.

Basic swimming skills prevent people from drowning or enable them to move away from a dangerous situation in the water – for example, to move away from a burning vessel. We consider that people have acquired all necessary basic swimming skills when they have completed a swimming and water safety program that is consistent with the National Swimming and Water Safety Framework.

A course that teaches mainly personal aquatic survival skills:

- teaches a student how to survive in the water, or
- improves their ability to survive in the water.

Example: personal aquatic survival skills

The Killeen Leisure Centre gives classes for children aged three and over.

After completing a beginner's level course, a child can:

- put their face in the water
- blow bubbles
- float motionless for 10 seconds
- kick while holding onto the pool edge, and
- get in and out of the pool.

Because all of these skills are personal aquatic survival skills, the beginners' level classes satisfy the relevant requirements in the definition of a 'first aid or lifesaving course' in the *GST Act*.

Swimming lessons

Swimming lessons are not a 'first aid or lifesaving course' under GST law.

A 'swimming lesson' in this context improves their swimming skills, for example, improving endurance, speed and technique.

Typical characteristics of a swimming lesson include but are not limited to:

- aerobic endurance training and physical conditioning of one or more of the competitive swimming strokes
- refining racing turns and race starting
- interval/cycle training
- combinations of wet and dry land training, and
- race strategies and psychological training.

A student taking swimming lessons already has the skills to survive in the water. The main point of the course is to make the student a better swimmer.

Example: swimming lessons

Elite Swimming Academy provides squad training for proficient swimmers. A typical session involves:

- 15 × 100 metres freestyle at maximum pace
- 5 × 400 metres backstroke
- 10 × 50 metres freestyle
- racing starts, and
- land work (medicine ball, skipping, and weights).

Because these skills are designed to improve the student's endurance and stroke effectiveness, the course mainly involves swimming lessons. The squad training would **not** be GST-free.

Course content and purpose

When deciding whether a course is a first aid or lifesaving course, consider the content and purpose of your course, as opposed to other factors such as the name of the course or the level of student participation.

For example:

- A course you advertise as a 'learn-to-swim' program that is mainly of instruction in personal aquatic survival skills, meets the definition of a 'first aid or lifesaving course' in the *GST Act*.
- If the course content is that of a first aid or lifesaving course and meets all of the requirements, the course will be GST-free even if a student does not complete the course or has enrolled in the course for reasons not related to first aid or lifesaving.

Example: course content and purpose

The Killeen Leisure Centre uses qualified instructors in a course that teaches the following skills:

- efficient stroke techniques where students swim 50 metres of the following strokes
 - sidestroke
 - freestyle
 - lifesaving backstroke
 - backstroke
- treading water for five minutes
- swimming 50 metres in any stroke using a personal flotation device
- diving and swimming underwater for 10 metres, and
- tumble/flip turning.

The course mainly consists of the teaching of personal aquatic survival skills. The course is GST-free.

QC 17317

GST and residential care

Conditions for residential care services provided to aged and disabled people to be GST-free.



Changes to the GST Act relating to aged care

This web guidance is being updated to reflect amendments to GST law following the replacement of the *Aged Care Act 1997* with the *Aged Care Act 2024* from 1 November 2025. This includes updates to the *New Tax System (Goods and Services Tax) Act 1999* (GST Act) made by the *Aged Care and Other Legislation Amendment Act 2025*.

Providers of residential care

This information is for providers of residential care services to aged and disabled people.

There are a number of ways in which residential care services can be GST-free and there are different requirements for each way.

Health-related goods and services that don't meet the conditions for GST-free residential care may still be GST-free in other ways. For example, nursing services can also be GST-free as home care or other health services.

Government funded residential care

Your supply of residential care is GST-free if:

- the services are listed under [GST-free residential care services](#)
- it is provided through a residential care service (within the meaning of the *Aged Care Act 1997*)
- you are an approved provider (within the meaning of the *Aged Care Act 1997*).


Your supply of residential care is also GST-free if:

- you receive funding from the Commonwealth, a state or a territory in connection with the supply
- your services are provided to an aged or disabled person

- the services are listed under [GST-free residential care services](#).

Fees that you charge to the resident for this care will be payment for a GST-free supply.

For more information, see:

- *GST Act subsections 38-25 (1) and (2): Residential care etc.*
- [Aged Care Act 1997](#) 
- [A New Tax System \(Goods and Services Tax\) \(GST-free Supply—Residential Care—Government Funded Supplier\) Determination 2015](#) 

Non-government funded residential care

If you provide non-government funded residential care, the criteria for your services to be GST-free differ according to whether your services are provided in:

- [a place other than a retirement village](#)
- [a retirement village](#).

Other than a retirement village

If you do not receive any funding directly from government for your supply of residential care services and you do not operate a retirement village, your services are GST-free if:

- the services are provided to an aged or disabled person in a residential setting
- the services are listed under [GST-free residential care services](#)
- the services include, and the aged or disabled person has a [continuing need](#) for, one or more of the services set out in item 2.1 (daily living activities assistance) or item 3.8 (nursing services) listed under [GST-free residential care services](#)
- the services are supplied, under a written agreement with you, as a package made up of accommodation and the services described in the previous 2 points
- the charges for services and accommodation are payable to the same entity.

Privately funded nursing homes and aged-care hostels that provide care to aged or disabled people are considered to be a residential setting if:

- residents do not have a proprietary interest in the property
- residents can be moved at the operator's discretion under certain circumstances
- premises are marketed and made available to the public as a place for care and accommodation, rather than just accommodation
- residents have limited rights compared to residents who lease or own their premises.

Continuing need

You need to establish that an aged or disabled person has a 'continuing need' for one or more of the services set out in item 2.1 (daily living activities assistance) or item 3.8 (nursing services). This can be evidenced by a report of an assessment of a resident's care requirements, conducted by either:

- a registered medical practitioner, registered nurse, registered physiotherapist or registered occupational therapist
- more than one person, including at least one registered health professional.

Retirement village

If you do not receive any funding directly from government for your supply of residential care services and you operate a retirement village, your services are GST-free if:

- the services are provided to an aged or disabled person in a residential setting – that is
 - the person is a resident of a [serviced apartment](#) in the retirement village
 - there is a [written agreement](#) under which the operator of the retirement village provides [daily meals](#) and heavy laundry services to all residents of the apartment
- the services are listed under [GST-free residential care services](#)

- the services include, and the aged or disabled person has a [continuing need](#) for, one or more of the services set out in either item 2.1 (daily living activities assistance) or item 3.8 (nursing services) listed under [GST-free residential care services](#).

Serviced apartment

To be a serviced apartment, it is necessary that:

- the apartment is designed to be occupied by aged residents who require either or both the services listed in item 2.1 (daily living activities assistance) or item 3.8 (nursing services) listed under [GST-free residential care services](#)
- there is at least one responsible person continuously on call, and in reasonable proximity, to render emergency assistance to the residents of that serviced apartment
- the apartment is part of a single complex of serviced apartments accessible by a common corridor
- there is a communal dining facility in the retirement village available to residents of the serviced apartments.

A detached house, row house, terrace house, town house or villa unit is not a serviced apartment.


Daily meals

Daily meals are meals of an adequate variety, quality and quantity that are served each day at times acceptable to residents and management. The requirement will be satisfied if you provide 3 meals per day plus morning tea, afternoon tea and supper. You will still meet this requirement if a resident is temporarily absent on a particular day and receives their meals elsewhere, or is unwell and advises you not to provide meals at a particular time.

Written agreement

The agreement between you and the resident for the provision of daily meals and heavy laundry services can take the form of a separate written agreement, or a specific provision in an accommodation agreement or residence contract. The agreement must obligate you to provide the daily meals and heavy laundry services to all of the residents in the serviced apartment. This requirement is satisfied if you appoint an external provider as your agent or as your subcontractor.

For more information, see:

- *GST Act subsections 38-25(3) and (3A): Residential care etc.*
- *GSTR 2012/3 Goods and services tax: GST treatment of care services and accommodation in retirement villages and privately funded nursing homes and hostels*
- [A New Tax System \(Goods and Services Tax\) \(GST-free Supply—Residential Care—Non-government Funded Supplier\) Determination 2015](#) 

Accommodation and serviced apartments

Accommodation is not listed under [GST-free residential care services](#). However, accommodation is GST-free if it is supplied in the course of supplying GST-free residential care services. This means the accommodation must be:

- integral to the supply of the care, and the resident is accommodated at the facility so they can receive the care services they require
- supplied as a package made up of accommodation and the GST-free residential care services, with the charges payable to the same entity.

Similarly, the lease, hire, licence or sale of a serviced apartment in a retirement village is GST-free if it is supplied in connection with the supply of GST-free residential care services. However, the serviced apartment and GST-free residential care services do not need to be supplied as a package and the charges do not have to be payable to the same entity.

For more information, see:

- *GST Act subsections 38-25(4) and (4A): Residential care etc.*
- *GSTR 2012/3 Goods and services tax: GST treatment of care services and accommodation in retirement villages and privately funded nursing homes and hostels.*

Services that are not GST-free residential care

If services are not listed under [GST-free residential care services](#) they are not GST-free residential care. This includes visitor meals.

Other services that are specifically excluded from [GST-free residential care services](#) are:

- cleaning of clothing requiring dry cleaning or another special cleaning process
- hairdressing
- motorised wheelchairs and custom made aids – though these may still be GST-free medical aids or appliances
- intensive, long-term rehabilitation services required following, for example, serious illness or injury, surgery or trauma – though these may still be GST-free health services.

There are a number of other ways that health-related goods and services can be GST-free. Use the tables below to find out if your supply is GST-free.

Table A: If you don't receive government funding

Type of supply	Check if the supply is GST-free in
Medical services	<ul style="list-style-type: none"> • section 38-7 of the GST Act • GST and health
Other health services	<ul style="list-style-type: none"> • section 38-10 of the GST Act • GST and health
Hospital treatment	<ul style="list-style-type: none"> • section 38-20 of the GST Act • GSTD 2012/4 <i>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?</i>
Non-government funded home care	<ul style="list-style-type: none"> • subsection 38-30(3) of the GST Act
NDIS disability support supplies	<ul style="list-style-type: none"> • section 38-38 of the GST Act

	<ul style="list-style-type: none"> • GST and health
Medical aids and appliances	<ul style="list-style-type: none"> • section 38-45 of the GST Act • GST and health

Table B: If you receive government funding

Type of supply	Check if the supply is GST-free in
Other government-funded health services	section 38-15 of the GST Act
Home care by government-funded suppliers	subsections 38-30(1), (2) and (4) of the GST Act
Services for which a flexible care subsidy is payable to the supplier under the <i>Aged Care Act 1997</i>	section 38-35 of the GST Act
Services for which the supplier receives funding under the <i>Disability Services Act 1986</i> or under a complementary state law or territory law	section 38-40 of the GST Act

Supplies with taxable and GST-free components

If you make supplies that have both GST-free and taxable components, you need to apportion the payment between the component that is GST-free and the component that is taxable, and pay GST on the taxable component.

Components that are merely incidental to a main supply can be ignored for GST purposes, with the GST status being determined by the main supply.

For more information, see *GSTR 2001/8 Goods and services tax: Apportioning the consideration for a supply that includes taxable and*

non-taxable parts.

Subcontracted services and services to specific entities

Residential care services are generally only GST-free where the contractual recipient of the supply is an individual who receives the services.

If you are contracting with another entity to deliver residential care services on behalf of that other entity, your supply to that entity is generally not GST-free.

However, your supply to that other entity is GST-free, to the extent that your underlying service to the resident is GST-free, where the supply is made to any of the following:

- an insurer settling a claim under an insurance policy
- an operator of a statutory compensation scheme
- an operator of a compulsory third party scheme
- an Australian Government agency.

You can agree with the other entity not to treat the supply as GST-free.

For more information, see *GST Act section 38-60: Third party procured GST-free health supplies.*

GST-free residential care services

The following tables list the residential care that can be supplied GST-free to residents, subject to the other requirements being satisfied.

These tables are based on the information in:

- [A New Tax System \(Goods and Services Tax\) \(GST-free Supply—Residential Care—Government Funded Supplier\) Determination 2015](#) 
- [A New Tax System \(Goods and Services Tax\) \(GST-free Supply—Residential Care—Non-government Funded Supplier\) Determination 2015](#) 

- [Schedule 1 to the Quality of Care Principles 2014](#) , made under section 96-1 of the *Aged Care Act 1997*.

Tables:

- [Table 1: Hotel services – to be provided for all residents who need them](#)
- [Table 2: Care and services – to be provided for all residents who need them](#)
- [Table 3: Care and services – to be provided for all residents who need them – fees may apply](#)

Table 1: Hotel services

Service	Description
Item 1.1 – Administration	General operation of the residential facility, including documentation relating to residents.
Item 1.2 – Maintenance of buildings and grounds	Adequately maintained buildings and grounds.
Item 1.3 – Accommodation	Utilities such as electricity and water.
Item 1.4 – Furnishings	<p>Bedside lockers, chairs with arms, containers for personal laundry, dining, lounge and recreational furnishings, draw-screens (for shared rooms), wardrobe space and towel rails.</p> <p>Excludes furnishings a resident chooses to provide.</p>
Item 1.5 – Bedding	Beds and mattresses, bed linen, blankets, and absorbent or waterproof sheeting.

<p>Item 1.6 – Cleaning services, goods and facilities</p>	<p>Cleanliness and tidiness of the entire residential facility.</p> <p>Excludes a resident’s personal area if the resident chooses and is able to maintain this himself or herself.</p>
<p>Item 1.7 – Waste disposal</p>	<p>Safe disposal of organic and inorganic waste material.</p>
<p>Item 1.8 – General laundry</p>	<p>Heavy laundry facilities and services, and personal laundry services, including laundering of clothing that can be machine washed.</p> <p>Excludes cleaning of clothing requiring dry cleaning or another special cleaning process, and personal laundry if a resident chooses and is able to do this himself or herself.</p>
<p>Item 1.9 – Toiletry goods</p>	<p>Bath towels, face washers, soap, toilet paper, tissues, toothpaste, toothbrushes, denture cleaning preparations, mouthwashes, moisturiser, shampoo, conditioner, shaving cream, disposable razors and deodorant.</p>
<p>Item 1.10 – Meals and refreshments</p>	<p>Meals of adequate variety, quality and quantity for each resident, served each day at times generally acceptable to both residents and management, and generally consisting of 3 meals per day plus morning tea, afternoon tea and supper.</p> <p>Special dietary requirements, having regard to either medical need or religious or cultural observance.</p> <p>Food, including fruit of adequate variety, quality and quantity, and</p>

	non-alcoholic beverages, including fruit juice.
Item 1.11 – Resident social activities	Programs to encourage residents to take part in social activities that promote and protect their dignity, and to take part in community life outside the residential facility.
Item 1.12 – Emergency assistance	At least one responsible person is continuously on call and in reasonable proximity to render emergency assistance.

Table 2: Care and services

Care or service	Description
Item 2.1 – Daily living activities assistance	<p>Personal assistance, including individual attention, individual supervision, and physical assistance, with the following:</p> <ul style="list-style-type: none"> • bathing, showering, personal hygiene and grooming • maintaining continence or managing incontinence, and using aids and appliances designed to assist continence management • eating and eating aids, and using eating utensils and eating aids (including actual feeding if necessary) • dressing, undressing, and using dressing aids • moving, walking, wheelchair use, and using devices and appliances designed to aid mobility, including the fitting of artificial limbs and other personal mobility aids • communication, including to address difficulties arising from impaired hearing, sight or

	<p>speech, or lack of common language (including fitting sensory communication aids), and checking hearing aid batteries and cleaning spectacles.</p> <p>Excludes hairdressing.</p>
Item 2.2 – Meals and refreshments	<p>Special diet not normally provided.</p>
Item 2.3 – Emotional support	<p>Emotional support to, and supervision of, residents.</p>
Item 2.4 – Treatments and procedures	<p>Treatments and procedures that are carried out according to the instructions of a health professional or a person responsible for assessing a resident's personal care needs, including supervision and physical assistance with taking medications, and ordering and reordering medications, subject to requirements of state or territory law.</p> <p>Includes bandages, dressings, swabs and saline.</p>
Item 2.5 – Recreational therapy	<p>Recreational activities suited to residents, participation in the activities, and communal recreational equipment.</p>
Item 2.6 – Rehabilitation support	<p>Individual therapy programs designed by health professionals that are aimed at maintaining or restoring a resident's ability to perform daily tasks for himself or herself, or assisting residents to obtain access to such programs.</p>
Item 2.7 – Assistance in obtaining health practitioner services	<p>Arrangements for aural, community health, dental, medical, psychiatric and other health practitioners to visit</p>

	residents, whether the arrangements are made by residents, relatives or other persons representing the interests of residents, or are made directly with a health practitioner.
Item 2.8 – Assistance in obtaining access to specialised therapy services	Making arrangements for speech therapists, podiatrists, occupational or physiotherapy practitioners to visit residents, whether the arrangements are made by residents, relatives or other persons representing the interests of residents.
Item 2.9 – Support for residents with cognitive impairment	Individual attention and support to residents with cognitive impairment (for example, dementia and behavioural disorders), including individual therapy activities and specific programs designed and carried out to prevent or manage a particular condition or behaviour and to enhance the quality of life and care for such residents and ongoing support (including specific encouragement) to motivate or enable such residents to take part in general activities of the residential facility.

Table 3: Other care and services

Care or service	Description
Item 3.1 – Furnishings	Over-bed tables.
Item 3.2 – Bedding materials	Bed rails, incontinence sheets, ripple mattresses, sheepskins, tri-pillows, and water and air mattresses appropriate to each resident's condition.

<p>Item 3.4 – Goods to assist residents to move themselves</p>	<p>Crutches, quadruped walkers, walking frames, walking sticks, and wheelchairs.</p> <p>Excludes motorised wheelchairs and custom made aids.</p>
<p>Item 3.5 – Goods to assist staff to move residents</p>	<p>Mechanical devices for lifting residents, stretchers, and trolleys.</p>
<p>Item 3.6 – Goods to assist with toileting and incontinence management</p>	<p>Absorbent aids, commode chairs, disposable bed pans and urinal covers, disposable pads, over-toilet chairs, shower chairs and urodomes, catheter and urinary drainage appliances, and disposable enemas.</p>
<p>Item 3.8 – Nursing services</p>	<p>Initial assessment and care planning carried out by a nurse practitioner or registered nurse, and ongoing management and evaluation carried out by a nurse practitioner, registered nurse or enrolled nurse acting within their scope of practice.</p> <p>Nursing services carried out by a nurse practitioner, registered nurse or enrolled nurse, or other professional appropriate to the service (for example, medical practitioner, stoma therapist, speech pathologist, physiotherapist or qualified practitioner from a palliative care team), acting within their scope of practice.</p> <p>Services may include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • establishment and supervision of a complex pain management or palliative care program,

	<p>including monitoring and managing any side effects</p> <ul style="list-style-type: none"> • insertion, care and maintenance of tubes, including intravenous and naso-gastric tubes • establishing and reviewing a catheter care program, including the insertion, removal and replacement of catheters • establishing and reviewing a stoma care program • complex wound management • insertion of suppositories • risk management procedures relating to acute or chronic infectious conditions • special feeding for residents with dysphagia (difficulty with swallowing) • suctioning of airways • tracheostomy care • enema administration • oxygen therapy requiring ongoing supervision because of a resident's variable need • dialysis treatment.
<p>Item 3.11 – Therapy services, such as, recreational, speech therapy, podiatry, occupational, and physiotherapy services</p>	<p>Maintenance therapy delivered by health professionals, or care staff as directed by health professionals, designed to maintain residents' levels of independence in activities of daily living.</p> <p>More intensive therapy delivered by health professionals, or care staff as directed by health</p>

professionals, on a temporary basis that is designed to allow residents to reach a level of independence at which maintenance therapy will meet their needs.

Excludes intensive, long-term rehabilitation services required following, for example, serious illness or injury, surgery or trauma.

QC 52757

GST and the sex industry

Information about how GST applies to services provided by workers and establishments in the sex industry.

Last updated 1 June 2017

If a sex industry establishment is required to register for GST, it includes GST in the amounts charged to clients and sends the GST to us.

Whether GST is charged by individual sex workers will depend on the way payment is arranged and if the worker:

- has an Australian business number (ABN)
- is registered for GST.

Workers who are not registered for GST will not be able to claim GST credits for any GST amounts paid on business-related expenses.

Find out about:

- [Escort workers](#)
- [Services provided at establishments](#)
- [Expenses paid by workers](#)

See also:

- When to charge GST
- Applying for an ABN
- Registering for GST

Escort workers

Where an establishment sends an escort worker to a function or other venue, the price quoted for the total service will include GST.

The total payment is included in the establishment's turnover and any subsequent splitting of the payment between the worker and the establishment is a separate arrangement between the two parties.

Services provided at establishments

Where a client receives a service at an establishment, GST obligations differ according to the way payment occurs. Payment by the client may occur as:

- an upfront fee paid to the establishment for the room hire and service (with the establishment making a subsequent payment to the worker), or
- the cost of the room hire paid to the establishment and the charge for the service paid directly to the worker.

GST obligations depend on whether or not the worker:

- has an Australian business number (ABN)
- is registered for GST.

Find out about:

- [Upfront fee paid to the establishment](#)
- [Separate payments to the establishment and worker](#)

Upfront fee paid to the establishment

Where an establishment charges a client an upfront fee for the room hire and service, the amount the client pays will include GST and the establishment will include the total GST amount in their accounting.

The GST implications of any subsequent payment the establishment makes to the worker will depend on whether the worker has an ABN and is registered for GST.

These GST implications also apply where a worker uses the establishment's merchant credit card or EFTPOS facilities to process a client's payment and the establishment subsequently pays the worker their share of the proceeds.

Find out about:

- [The worker does not have an ABN](#)
- [The worker has an ABN](#)

The worker does not have an ABN

If the establishment makes a payment to a worker without an ABN for their services, PAYG withholding may apply.

See also:

- Withholding if ABN not provided

The worker has an ABN

When the establishment makes a payment to a worker for their services, PAYG withholding will not apply if the worker provides their ABN.

If the worker with an ABN is registered for GST, the worker will charge GST on the value of their services to the establishment. The establishment will be able to claim GST credits for any GST amounts paid to the worker. For the establishment to claim GST credits for these amounts, it will need to obtain a tax invoice from the worker.

See also:

- Issuing tax invoices

Separate payments to the establishment and worker

Where the client makes separate payments to the establishment and the worker, the amount the client pays to the establishment for room hire will include GST and the establishment will include the total GST amount in their accounting.

The client pays the worker directly the amount charged for the service.

The worker's eligibility to charge GST for their services depends on whether they have an ABN and are registered for GST.

The worker does not have an ABN

Workers without an ABN cannot be registered for GST so there is no GST amount in the charge for the service.

The worker has an ABN but is not registered for GST

Workers who have an ABN but are not registered for GST cannot include GST in the charge for the service.

The worker has an ABN and is registered for GST

Workers who are registered for GST will charge GST on their services to clients and will account for this GST amount in their next tax period. The worker will be required to issue a tax invoice to the client within 28 days if requested.

The worker will be able to claim GST credits for any GST amounts paid on business-related expenses.

See also:

- Issuing tax invoices
- Claiming GST credits

Expenses paid by workers

Any expenses paid by a worker to an establishment, such as a shift fee, will include GST. If the worker is registered for GST, they will be able to claim GST credits for these amounts. To claim these GST credits, the worker will need to obtain a tax invoice from the establishment.

See also:

- Issuing tax invoices
- Claiming GST credits

GST on livestock and game sales

Sales of animals are subject to GST while sales of meat for human consumption are GST-free.

Last updated 12 April 2017

Sales of animals are subject to goods and services tax (GST) while sales of meat for human consumption are GST-free:

- Meat, excluding crustaceans and molluscs, is GST-free when it becomes food fit for human consumption. This happens when an authorised person inspects it and either stamps or passes it as food for human consumption (in accordance with federal, state or territory law).
- If a carcass is sold before it has been passed as food for human consumption, the sale is subject to GST.

Sales of livestock or game you make to processors are subject to GST. This is the case even if you make the sale under an arrangement where ownership of the livestock or game passes to the processor only after it becomes food for human consumption.

For GST purposes, sales you make under such arrangements are subject to GST regardless of when the ownership of the livestock or game changes under the contract or the method used to work out the price of livestock or game you sell (for example, using a weight-based method).

Abattoirs, wholesalers and butchers purchase livestock or game under various arrangements. These include:

- [Sales under direct consignment to a processor](#)
- [Contract or service kills](#)
- [Auction sales](#)
- [Sales to another producer](#)

Sales under direct consignment to a processor

Livestock or game you sell directly to a processor is subject to GST, regardless of the method you use to work out the sale price.

Contract or service kills

There are two types of arrangements for contract or service kills:

- [the end buyer enters into a contract with the processor](#)
- [you, as the producer, enter into a contract with the processor.](#)

End buyer and processor

Under this arrangement the end buyer enters into a contract with the processor to slaughter and process the livestock or game that you supply. In this situation the following transactions are subject to GST:

- the sale of animals you make to the end buyer
- the service kill that the processor supplies to the end buyer
- the sale of the by-products that the end buyer makes to the processor.

 Flowchart showing the transactions subject to GST

Producer and processor

Under this arrangement you enter into a contract with the processor, where:

- the processor slaughters and processes your livestock or game for a fee
- you retain ownership of the meat and by-products after processing
- you sell the meat and by-products.

Sales of meat you make in this arrangement are usually GST-free. However, the service kill the processor supplies to you is subject to GST.

 Flowchart showing the transactions on which GST is payable.

Auction sales

If you sell livestock at auction, the sale will be subject to GST if you're registered or required to be registered for GST. The auctioneer needs to advise bidders whether you're registered for GST before bidding begins on your lot.

You don't include GST in the price of the livestock or game you sell at auction if you're a hobby farmer because, as a hobby farmer, you're not carrying on an enterprise and can't register for GST.

If you're registered for GST, the auctioneer will need to announce whether the auction price will include GST before the auction begins. If the auction price doesn't include GST, 10% GST must be added to the knock down bid to work out the correct price of the livestock or game you sell.

Sales to another producer

If you're registered or required to be registered for GST, sales of livestock and game you make to other producers are subject to GST.

See also:

- [GST food guide](#)

QC 16281

GST on container deposit scheme refunds

Check when a material recovery facility operator is liable for GST on refunds paid under a container deposit scheme.

Published 16 July 2025

What is a material recovery facility operator

A material recovery facility operator:

- processes mixed recyclables collected from homes and businesses for reuse or recycling
- may participate in a container deposit scheme as part of their business and obtain refunds on eligible beverage containers they recycle or send for recycling.

Each container deposit scheme is unique and may vary depending on specific state or territory arrangements.

Determining if GST applies

If you're a material recovery facility operator, you should determine if you're making taxable supplies when you receive refunds under a container deposit scheme. GST is payable on taxable supplies.

You will be liable for GST if you provide something of value in exchange for receiving refunds under the scheme. Generally, you provide something of value through the recycling activities you perform as part of your participation in the scheme in exchange for the refund. Examples of where something of value is provided in exchange for the refund include:

- agreeing to recycle eligible containers under a particular scheme
- recycling eligible containers in compliance with a particular scheme.

For more information see:

- Goods and Services Tax Ruling *GSTR 2006/9 Goods and services tax: supplies*
- Goods and Services Tax Ruling *GSTR 2012/2 Goods and services tax: financial assistance payments.*

What material recovery facility operators should do

You are required to pay GST on taxable supplies you make under a container deposit scheme.

We encourage you to consider the GST implications of your participation in a scheme and approach us for help early if you are uncertain whether GST applies.

We are aware that some material recovery facility operators have adopted a position that no GST is payable in these situations and have sought to claim GST refunds from us. Any material recovery facility operator in this situation should engage with us by requesting an **early engagement discussion**. You should also consider the rules which restrict the ability to claim a GST refund. For more information see **Incorrectly charged GST**.

If you need further help to understand your GST obligations under container deposit schemes, you can apply for a **private ruling**. You will need to include all relevant information in your application in relation to the scheme and any specific arrangements you have entered into in order for us to assist you.

QC 105171

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.

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