



What is the GST status of health services provided to more than one person at the same time? -

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Health Industry Partnership

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What is the GST status of health services provided to more than one person at the same time?

1. The provider of the service would need to consider and assess under section 38-7 or 38-10 whether the treatment is 'appropriate treatment' for the particular individual receiving it.
2. For the purposes of section 38-7, the treatment must be provided by, or on behalf of, the *medical practitioner as contemplated in the ATO position for Issue 1 above. For the purposes of section 38-10, the provider of the service must be a *recognised professional within the meaning of the GST Act.
3. Attendance at the actual group session, provided by a *medical practitioner or *recognised professional, where it is assessed as being appropriate treatment by a referring or providing practitioner for that person, will be GST-free where the elements of section 38-7 or section 38-10 respectively are satisfied.
4. Attendance at a seminar providing general information which is not directly targeted at a specific need of the recipient as assessed by a '*medical practitioner' or '*recognised professional' will not be considered to be necessary for the appropriate treatment of the *recipient of the supply and therefore not GST-free. Similarly, programs which are targeted at general health only, such as health and fitness clubs, will not be GST-free.
5. In view of the above:

i. Are antenatal classes GST-free?

6. Attendance at the actual group session, provided by a *medical practitioner or *recognised professional, where the attendance is assessed as being appropriate treatment by a referring or providing practitioner for that person, will be GST-free where the elements of section 38-7 or section 38-10 respectively are satisfied.

7. For example, a nurse who is a midwife will be a *recognised professional who will be able to assess whether attendance at such a class is appropriate and will be able to provide such a class GST-free (as a supply of 'Nursing' under section 38-10(1)) to that person.

ii. Are breast-feeding classes GST-free?

8. Attendance at the actual group session, provided by a *medical practitioner or *recognised professional, where the attendance is assessed as being appropriate treatment by a referring or providing practitioner for that person, will be GST-free where the elements of section 38-7 or section 38-10 respectively are satisfied.

9. For example, a nurse who is a lactation consultant will be a *recognised professional who will be able to assess whether attendance at such a class is appropriate and will be able to provide such a class GST-free (as a supply of 'Nursing' under section 38-10(1)) to that person.

iii. Are the activities of psychologists and other allied health professionals that are primarily directed at illness prevention and health promotion GST-free? Specifically, does the GST-free status of psychological health services cover prevention for all psychological conditions or will it only apply in circumstances where there is a predictable or high likelihood of the development of a psychological condition such as stress?

10. The provision of counselling by a Psychologist or Social Worker after a traumatic experience will be GST-free if it is considered to be 'appropriate treatment' of the patient and all of the other elements of section 38-10 are satisfied. The provision of a psychological service directed at teaching people how to deal with stress or a traumatic experience if it should arise (that is education) will not be appropriate treatment and will not be GST-free.

11. For the attendance at a group session to be GST-free a *medical practitioner or *recognised professional would have to have assessed the individual and determined that it is 'appropriate treatment' for that particular individual. The group session must also be conducted by a *medical practitioner or *recognised professional.