



GST-free Supply (Health Services) Determination 2000

I, MICHAEL WOOLDRIDGE, Minister for Health and Aged Care,
make this Determination under paragraph 177-10 (4) (a) of the *A New
Tax System (Goods and Services Tax) Act 1999*.

Dated 30 June 2000.

M. WOOLDRIDGE
Minister for Health and Aged Care



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made under the

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

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1 Name of Determination

This Determination is the *GST-free Supply (Health Services) Determination 2000*.

2 Commencement

This Determination commences on 1 July 2000.

3 Definitions

In this Determination:

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

psychiatric hostel means a private psychiatric hostel licensed under the *Hospitals and Health Services Act 1927 (WA)*.

Note The following expressions that are used in this Determination are defined in the Act:

- *GST-free*
- *supply*

4 GST-free supplies

- (1) A supply of a health service of any of the following kinds to a resident under treatment at a psychiatric hostel is a supply determined under paragraph 38-15 (c) of the Act:
 - (a) accommodation;
 - (b) meals and refreshments;
 - (c) laundry;
 - (d) 24 hour supervision (including supervision and assistance with medications);
 - (e) assistance with daily living activities (for example: bathing, showering, personal hygiene, grooming, dressing, undressing and communication).

- (2) A supply of a health service of any of the following kinds in an institutional full-time residential setting, the primary purpose of which is prevention and control of substance abuse by Aboriginal and Torres Strait Islander people, is a supply determined under paragraph 38-15 (c) of the Act:
- (a) accommodation;
 - (b) meals and refreshments for residents;
 - (c) laundry for residents;
 - (d) supervision (including supervision and assistance with medications).

Example

Northern Territory community government councils under Part VIII of the *Local Government Act 1985* (NT) could benefit from subsection (2).

Note Subject to the requirements of para 38-15 (a) and (b) of the Act, the supply of any of the services mentioned in subs 4 (1) or (2) is GST-free.