



GST-free Supply (Residential Care — Government-Funded Supplier) Determination 2000

I, BRONWYN KATHLEEN BISHOP, Minister for Aged Care, make this Determination under paragraph 177-10 (1) (b) of the *A New Tax System (Goods and Services Tax) Act 1999*

Dated 28 June 2000

BRONWYN BISHOP
Minister for Aged Care

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1 Name of Determination

This Determination is the *GST-free Supply (Residential Care — Government-Funded Supplier) Determination 2000*.

2 Commencement

This Determination commences on 1 July 2000.

3 Definitions

- (1) In this Determination:

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

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

- GST-free
- Quality of Care Principles
- supply.

- (2) An expression used in Schedule 1 and in the Quality of Care Principles has the same meaning in Schedule 1 as it has in the Quality of Care Principles.

Note Examples of expressions used in Schedule 1 and in the Quality of Care Principles are given at the start of Schedule 1.

4 Kinds of services

For paragraph 38-25 (2) (b) of the Act, the services mentioned in Schedule 1 are of a kind covered by Schedule 1 to the Quality of Care Principles.

Note Subject to the requirements of paragraphs 38-25 (2) (a) and (c) of the Act, the supply of any of the services mentioned in Schedule 1 is GST-free.

Schedule 1 Kinds of services

(section 4)

Note An expression used in this Schedule and in the Quality of Care Principles has the same meaning in this Schedule as it has in the Quality of Care Principles.

Examples

- resident
- residential care.

Part 1 Hotel services for residents in a residential facility

Item	Service	Content
1.1	Administration	General operation of the residential care service, including resident documentation
1.2	Maintenance of buildings and grounds	Adequately maintained buildings and grounds
1.3	Utilities	Utilities such as electricity and water
1.4	Furnishings	Bed-side lockers, chairs with arms, containers for personal laundry, dining, lounge and recreational furnishings, draw-screens (for shared rooms), resident wardrobe space, and towel rails Excludes furnishings a resident chooses to provide
1.5	Bedding	Beds and mattresses, bed linen, blankets, and absorbent or waterproof sheeting
1.6	Cleaning services, goods and facilities	Cleanliness and tidiness of the entire residential care service Excludes a resident's personal area if the resident chooses and is able to maintain it himself or herself
1.7	Waste disposal	Safe disposal of organic and inorganic waste material
1.8	General laundry	Heavy laundry facilities and services, and personal laundry services, including laundering of clothing that can be machine washed 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
1.9	Toiletry goods	Bath towels, face washers, soap, and toilet paper
1.10	Meals and refreshments	(a) 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 (b) Special dietary requirements, having regard to either medical need or religious or cultural observance (excluding special dietary requirements of the kind mentioned in item 2.2)

Item	Service	Content
		(c) Food, including fruit of adequate variety, quality and quantity, and non-alcoholic beverages, including fruit juice
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 care service
1.12	Emergency assistance	At least 1 responsible person is continuously on call and in reasonable proximity to render emergency assistance

Part 2 Care services (general)

Item	Service	Content
2.1	Daily living activities assistance	<p>Personal assistance, including individual attention, individual supervision, and physical assistance, with:</p> <ul style="list-style-type: none"> (a) bathing, showering, personal hygiene and grooming (b) maintaining continence or managing incontinence, and using aids and appliances designed to assist continence management (c) eating and eating aids, and using eating utensils and eating aids (including actual feeding if necessary) (d) dressing, undressing, and using dressing aids (e) moving, walking, wheelchair use, and using devices and appliances designed to aid mobility, including the fitting of artificial limbs and other personal mobility aids (f) communication, including to address difficulties arising from impaired hearing, sight or speech, or lack of common language (including fitting sensory communication aids), and checking hearing aid batteries and cleaning spectacles <p>Excludes hairdressing</p>
2.2	Meals and refreshments	<p>Special dietary requirements in addition to those mentioned in item 1.10</p> <p><i>Example</i> Vitamised or thickened food for people unable to chew or swallow</p>
2.3	Emotional support	Emotional support to, and supervision of, residents
2.4	Treatments and procedures	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
2.5	Recreational therapy	Recreational activities suited to residents, participation in the activities, and communal recreational equipment
2.6	Rehabilitation support	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
2.7	Assistance in obtaining health practitioner services	Arrangements for aural, community health, dental, medical, psychiatric and other health practitioners to visit residents, whether the arrangements are made by residents, relatives or other persons representing the interests of residents, or are made direct with a health practitioner

Item	Service	Content
2.8	Assistance in obtaining access to specialised therapy services	Making arrangements for speech therapy, podiatry, occupational or physiotherapy practitioners to visit residents, whether the arrangements are made by residents, relatives or other persons representing the interests of residents
2.9	Support for residents with cognitive impairment	Individual attention and support to residents with cognitive impairment (eg dementia, and other 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 care service

Part 3 Care services for residents needing a high level of residential care

Item	Service	Content
3.1	Furnishings	Over-bed tables
3.2	Bedding materials	Bed rails, incontinence sheets, restrainers, ripple mattresses, sheepskins, tri-pillows, and water and air mattresses appropriate to each resident's condition
3.3	Toiletry goods	Sanitary pads, tissues, toothpaste, denture cleaning preparations, shampoo and conditioner, and talcum powder
3.4	Goods to assist residents to move themselves	Crutches, quadruped walkers, walking frames, walking sticks, and wheelchairs Excludes motorised wheelchairs and custom made aids
3.5	Goods to assist staff to move residents	Mechanical devices for lifting residents, stretchers, and trolleys
3.6	Goods to assist with toileting and incontinence management	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
3.7	Basic medical and pharmaceutical supplies and equipment	Analgesia, anti-nausea agents, bandages, creams, dressings, laxatives and aperients, mouthwashes, ointments, saline, skin emollients, swabs, and urinary alkalising agents Excludes goods prescribed by a health practitioner for a particular resident and used only by the resident
3.8	Nursing services	Initial and on-going assessment, planning and management of care for residents, carried out by a registered nurse Nursing services carried out by a registered nurse, or other professional appropriate to the service (eg medical practitioner, stoma therapist, speech pathologist, physiotherapist or qualified practitioner from a palliative care team) Services may include, but are not limited to, the following: <ul style="list-style-type: none"> (a) establishment and supervision of a complex pain management or palliative care program, including monitoring and managing any side effects (b) insertion, care and maintenance of tubes, including intravenous and naso-gastric tubes (c) establishing and reviewing a catheter care program, including the insertion, removal and replacement of catheters (d) establishing and reviewing a stoma care program (e) complex wound management

Item	Service	Content
		(f) insertion of suppositories (g) risk management procedures relating to acute or chronic infectious conditions (h) special feeding for care recipients with dysphagia (difficulty with swallowing) (i) suctioning of airways (j) tracheostomy care (k) enema administration (l) oxygen therapy requiring ongoing supervision because of a care recipient's variable need (m) dialysis treatment
3.10	Medications	Medications subject to requirements of State or Territory law
3.11	Therapy services, such as, recreational, speech therapy, podiatry, occupational, and physiotherapy services	(a) 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 (b) More intensive therapy delivered by health professionals, or care staff as directed by health 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
3.12	Oxygen and oxygen equipment	Oxygen and oxygen equipment needed on a short-term, episodic or emergency basis
