



A New Tax System (Goods and Services Tax) (GST-free Supply—National Disability Insurance Scheme Supports) Determination 2021

made under subsection 177-10(5) of the

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

Compilation No. 1

Compilation date: 13 March 2025

Includes amendments: F2025L00347

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *A New Tax System (Goods and Services Tax) (GST-free Supply—National Disability Insurance Scheme Supports) Determination 2021* that shows the text of the law as amended and in force on 13 March 2025 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (GST-free Supply—National Disability Insurance Scheme Supports) Determination 2021*.

3 Authority

This instrument is made under subsection 177-10(5) of the *A New Tax System (Goods and Services Tax) Act 1999*.

5 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including the following:

- (a) GST-free;
- (b) supply.

In this instrument:

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

National Disability Insurance Scheme rules has the same meaning as in the *National Disability Insurance Scheme Act 2013*.

6 Kinds of supplies

Supplies of supports

- (1) For the purposes of paragraph 38-38(d) of the Act, a supply of a kind referred to in the following table is determined.

Supplies of supports	
Item	Kind of supply
1	Specialist disability accommodation (within the meaning of the National Disability Insurance Scheme rules) and accommodation/tenancy assistance
2	Assistance in coordinating or managing life stages, transitions and supports, including daily tasks in a group or shared living arrangement
3	Household tasks
4	Assistance with and training in travel/transport arrangements, excluding taxi fares
5	Interpreting and translation
6	Assistance to access and maintain education and employment
7	Assistive equipment for recreation
8	Early intervention supports for early childhood
9	Management of funding for supports in a participant's plan
Note: Subject to the requirements of paragraphs 38-38(a) to (c) of the Act, a supply referred to in the table is GST-free.	

Section 7

Supplies of supports covered by other determinations

- (2) For the purposes of paragraph 38-38(d) of the Act, a supply of a kind:
- (a) referred to in the table in this subsection; and
 - (b) covered by any of the following:
 - (i) Schedule 1 to the *GST-free Supply (Care) Determination 2017*;
 - (ii) section 6 of the *A New Tax System (Goods and Services Tax) (GST free Supply—Residential Care—Government Funded Supplier) Determination 2015*;
 - (iii) section 6 or 7 of the *GST-free Supply (Health Services) Determination 2017*;
 - (iv) any later replacement determination, as in force from time to time, that has been made for the purposes of section 38-15, 38-25 or 38-30 of the Act;
- is determined.

Supplies of supports covered by other determinations

Item	Kind of supply
1	Assistance with daily personal activities
2	Specialised assessment and development of daily living and life skills, including community participation
3	Assistive equipment for general tasks and leisure, including assistive technology specialist assessment, set up and training
4	Behavioural support and therapeutic supports
5	Home modifications

Note: Subject to the requirements of paragraphs 38-38(a) to (c) of the Act, a supply referred to in the table and also covered by paragraph (b) of this subsection is GST-free.

7 Application

This instrument applies to supplies made on or after 1 July 2021 which are made on or before 30 June 2027.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

Endnotes

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
A New Tax System (Goods and Services Tax) (GST-free Supply—National Disability Insurance Scheme Supports) Determination 2021	25 June 2021 (F2021L00846)	1 July 2021 (s 2(1) item 1)	
A New Tax System (Goods and Services Tax) (GST-free Supply—National Disability Insurance Scheme Supports) Amendment (Application Period) Determination 2025	12 Mar 2025 (F2025L00347)	13 March 2025 (s 2)	—

Endnotes

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
s 2.....	rep LA s 48D
s 4.....	rep LA s 48C
s 7.....	am F2025L00347
Schedule 1.....	rep LA s 48C