GSTR 2012/3A1 - Addendum - Goods and services tax: GST treatment of care services and accommodation in retirement villages and privately funded nursing homes and hostels

This cover sheet is provided for information only. It does not form part of *GSTR 2012/3A1 - Addendum - Goods and services tax: GST treatment of care services and accommodation in retirement villages and privately funded nursing homes and hostels*

View the consolidated version for this notice.

Addendum

Goods and Services Tax Ruling

Goods and services tax: GST treatment of care services and accommodation in retirement villages and privately funded nursing homes and hostels

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2012/3 to reflect the following changes to the *A New Tax System (Goods and Services Tax) Act 1999* resulting from:

- the substitution of the term 'community care' with the term 'home care' because of amendments to the *Aged Care Act 1997* by the *Aged Care (Living Longer Living Better) Act 2013,* effective from 1 August 2013; and
- the insertion of section 38-38 by the *Tax Laws Amendment (2013 Measures No. 2) Act 2013*, which applies to supplies made on or after 1 July 2013.

GSTR 2012/3 is amended as follows:

1. Paragraph 4

Omit from the third dot point, 'community care'; substitute 'home care'.

2. Footnote 3

Omit the footnote; substitute:

> [3.] Depending upon the relevant circumstances, the item 2.1 services supplied to residents of PV may qualify as GST-free supplies of home care under section 38-30 or as GST-free supplies under the National Disability Insurance Scheme under section 38-38.

3. Footnote 5

Omit 'community care'; substitute 'home care'.

4. Footnote 10

Omit the footnote; substitute:

> [10.] Depending upon the particular facts and circumstances, in some cases supplies of services to a resident of a retirement village who is not residing in a 'serviced apartment' may be GST-free supplies of home care under section 38-30 or GST-free supplies under the National Disability Insurance Scheme under section 38-38.

5. Paragraph 73

At the end of the paragraph, insert the footnote:

> [15A.] Depending upon the particular facts and circumstances, in some cases supplies of services to residents under the National Disability Insurance Scheme may be GST-free supplies under section 38-38.

6. Paragraphs 93, 96, 98, 117, 119, 120 and 185

Omit all occurrences of 'community care'; substitute 'home care'.

7. Legislative references

Insert:

- ANTS(GST)A 1999 38-38

Paragraphs 1, 3 and 6 of this Addendum apply on and from 1 August 2013.

References to 'home care' in paragraphs 2 and 4 apply on and from 1 August 2013.

References to section 38-38 and the National Disability Insurance Scheme in paragraphs 2 and 4 apply on and from 1 July 2013.

Paragraph 5 of this Addendum applies on and from 1 July 2013.

Commissioner of Taxation
9 October 2013

ATO references
NO: 1-514AXWW
ISSN: 1443-5160
ATOlaw topic: Goods and Services Tax ~~ Health ~~ other issues
Goods and Services Tax ~~ Property and construction ~~ other

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products)