



A New Tax System (Goods and Services Tax) (GST-free Supply – Residential Care – Non- government Funded Supplier) Determination 2025

I, Sam Rae, Minister for Aged Care and Seniors, make this Determination under the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 29 October 2025

Sam Rae
Minister for Aged Care and Seniors

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (GST-free Supply – Residential Care – Non-government Funded Supplier) Determination 2025*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
The whole of this instrument	At the same time as the Aged Care Act 2024 Commences.	1 November 2025

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under paragraph 177-10(1)(c) of the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

5 Definitions

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

- (a) GST-free;
- (b) aged care service list;
- (c) supply.

In this instrument:

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

resident means a person mentioned in paragraph 38-25(3)(a) of the Act.

6 Kinds of services

- (1) For the purposes of paragraph 38-25(3)(b) of the Act, a service specified in Division 8 of the aged care service list that is supplied to a resident in a residential facility, in the circumstances mentioned in subsection (3), is a service of a kind covered by a provision of the aged care service list specified in regulations made for the purposes of that paragraph.
- (2) However, for the purposes of paragraph 38-25(3)(b) of the Act, to the extent a higher everyday living fee (within the meaning of section 284 of the *Aged Care Act 2024*) is charged for a service, it is not a service of a kind covered by a provision of the aged care service list.

Circumstances

- (3) For subsection (1), the circumstances are that:
 - (a) the resident has a continuing need for the services mentioned in:
 - (i) items 2(a), 2(b), 2(c), 2(d), 3, 5(a), 5(b), 5(c), or 6(a) under section 8-150 of the aged care service list; or
 - (ii) item 4 under section 8-155 of the aged care service list; and
 - (b) the services are supplied, under a written agreement with the supplier, as a package made up of:
 - (i) the services mentioned in:
 - (A) items 2(a), 2(b), 2(c), 2(d), 3, 5(a), 5(b), 5(c), or 6(a) under section 8-150 of the aged care service list; or
 - (B) item 4 under section 8-155 of the aged care service list; and
 - (ii) other services mentioned in Division 8 of the aged care service list that are needed by the resident; and
 - (iii) accommodation; and
 - (c) the charges for services and for accommodation are payable to the same entity.

Translation of references in the Aged Care Rules 2025

- (4) For the purposes of this section:
 - (a) a reference to an individual in Division 8 of the aged care service list is to be read as a reference to a resident; and
 - (b) a reference to a residential care home in Division 8 of the aged care service list is to be read as a reference to a residential facility.

Note: Subject to the requirements of paragraphs 38-25(3)(a) and (c) of the Act, the supply of any of the services mentioned in this section is GST-free.

Schedule 1—Repeals

A New Tax System (Goods and Services Tax) (GST-free Supply— Residential Care—Non-government Funded Supplier) Determination 2015

1 The whole of the instrument

Repeal the instrument.