



## **GST-Free Supply (Care) 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 Determination is the *GST-free Supply (Care) 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
1. 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Note: This table relates only to the provisions of this instrument as originally made.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)(d) 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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*.

**care** means services to enable a targeted person to continue to live at home.

**carer** means a person who provides care to a targeted person.

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**respite care** means care provided as an alternative care arrangement with the primary purpose of giving a carer or targeted person a short-term break from the usual care arrangement.

**targeted person** means a frail, older person or a younger person who:

- (a) has a moderate, severe or profound disability (including addiction to a drug);  
and
- (b) lives at home; and
- (c) would, in the absence of services of the kind mentioned in Schedule 1, be at risk of prematurely or inappropriately needing:
  - (i) long term care in a hospital or other institution; or
  - (ii) funded aged care services provided at an approved residential care home within the meaning of the *Aged Care Act 2024*.

## **6 Supply of care to targeted person**

For the purpose of paragraph 38-30(4)(b) of the Act, the supply of care of a kind mentioned in Schedule 1 to a targeted person is of a kind determined by the Aged Care Minister.

Note: Subject to the requirements of paragraph 38-30(4)(a) of the Act, the supply of care of a kind mentioned in Schedule 1 is GST-free.

## **7 Supply of care to carer**

For the purpose of paragraph 38-30(4)(b) of the Act, the supply of care of a kind mentioned in Schedule 2 to a carer that substantially enables the carer to give care to a targeted person is of a kind determined by the Aged Care Minister.

Note: Subject to the requirements of paragraph 38-30(4)(a) of the Act in the circumstances mentioned in section 7, the supply of care of a kind mentioned in Schedule 2 is GST-free.

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## Schedule 1—Care provided to targeted persons

Item	Service
1	Home help
2	Personal care
3	Home maintenance
4	Home modification
5	Provision of food
6	Provision and delivery of meals at home or at a day care or similar centre
7	Respite care
8	Transport to and from day care or similar centres and for shopping trips, social outings and for health-related purposes
9	Community paramedical services
10	Community nursing
11	Assessment of the person's care needs
12	Referral to other community care services
13	Training in the use of aids and appliances and in how to get the most out of the other services mentioned in this Schedule
14	Individual care planning or case management
15	Provision of basic equipment for social support
16	Day care
17	Linen services
18	Counselling
19	Community advocacy for a purpose mentioned in paragraphs 265(2)(b), (d) or (e) of the <i>Aged Care Act 2024</i>
20	Medication management
21	Provision and monitoring of personal alert systems
22	Continence management

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## Schedule 2—Care provided to carers

Item	Service
1	Home help
2	Personal care
3	Home maintenance
4	Home modification
5	Provision of food
6	Provision and delivery of meals at home or at a day care or similar centre
7	Respite care
8	Transport to and from day care or similar centres and for shopping trips, social outings and health-related purposes
9	Training in the provision of services mentioned in Schedule 1
10	Provision of basic equipment for social support
11	Linen services
12	Counselling
13	Carer support
14	Community advocacy for a purpose mentioned in paragraphs 265(2)(b), (d) or (e) of the <i>Aged Care Act 2024</i>
15	Provision and monitoring of personal alert systems
16	Assessment of the carer's care needs
17	Referral to other community care services

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## **Schedule 3—Repeals**

### ***GST-Free Supply (Care) Determination 2017***

#### **1 The whole of the instrument**

Repeal the instrument.