

GST and the NDIS

Please note most NDIS services are GST free. Many, but not all, NDIS supports provided to NDIS participants are GST-free. Further information about the NDIS and GST can be accessed on the [Australian Taxation Office website](#).

Please note, If GST is applicable to a support, the **price limit is inclusive of GST**.

The following information has been taken from the Australian Taxation Website:

The supply to a NDIS participant is GST-free if all the following requirements are met:

1. the NDIS participant has a NDIS plan in effect
2. the supply is of reasonable and necessary supports that are specified in the statement of supports in the participant's NDIS plan
3. there is a written agreement between you and the NDIS participant (or another person)- *this can be a simple invoice for services provided*
4. it is a supply covered by one of the schedules in the GST-free Supply (National Disability Insurance Scheme Supports) Determination 2017[External Link](#) (NDIS Determination)

Schedule 1: The supplies covered by Schedule 1 of the NDIS Determination are:

- specialist Disability Accommodation and accommodation or tenancy assistance (the National Disability Insurance Scheme (Specialist Disability Accommodation) Rules 2016[External Link](#) sets out the requirements that must be met to supply Specialist Disability Accommodation)
- assistance in coordinating or managing life stages, transitions, and supports, including daily tasks in a group or shared living arrangement
- household tasks, including property maintenance
- assistance with and training in travel or transport arrangements, **excluding taxi fares**
- interpreting and translation
- assistance to access and maintain education and employment
- assistive equipment for recreation
- early intervention supports for early childhood management of funding for supports in a participant's plan

Providers should seek independent legal or financial advice if they require assistance with tax law compliance.