

Most NDIA supports provided to NDIS participants are GST-free. Please note, if GST is applicable to a support, the **price limit is inclusive of GST**.

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

According to the Australian Taxation Office, the delivery of services to a NDIS participant is GST-free if:

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 the provider and the NDIS participant, or another person (e.g., a simple invoice for services provided)
4. it is a supply covered by one of the tables in the [NDIS Determination](#) (click [here](#) to view the tables in the NDIS Determination).

Further information about the NDIS and GST can be accessed on the [Australian Taxation Office website](#).