

HOUSING, IMPACT OF GST ON CHARITABLE HOUSING PROVIDERS

2044. Ms WARNOCK to the Minister for Housing:

- (1) How will the Goods and Services Tax affect charitable housing providers in Western Australia?
- (2) What is the Government doing to assist this sector in dealing with the GST?

Dr HAMES replied:

- (1) Suppliers of accommodation made by charitable housing providers will be GST-free provided they satisfy the following conditions -
  - (a) The organisation is registered for ABN and GST; and
  - (b) The organisation is registered as an Income Tax Exempt Charity, and Deductible Gift Recipient; and
  - (c) It provides accommodation services at less than 75 per cent of market value.

This is a favourable position and is likely to apply to the majority of community housing agencies and Aboriginal communities.

- (2) The Ministry of Housing has corresponded with charitable housing providers and Aboriginal communities advising them of the benefits of registering as per (1) above. The ministry has also financially contributed to the provision of training seminars for community housing agencies. In addition, and at a national level -

"Get Ready" GST training for Low Income, Aboriginal and Crisis Accommodation Providers (LIACAP) is being conducted by the Community Housing Coalition of W.A.

ATSIC and other organisations are providing GST information and referrals.

The Australian Taxation Office has sections of its Tax Reform website devoted to Aboriginal and Torres Strait Islanders, and a section for charities and the non-profit sector. The ATO is also conducting training seminars and visits by field officers.