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Accountant for *Psychologists*

Tax, Finance & Business Information
specifically for Psychologists

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CONTACT US



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GST GUIDELINES

*These are guidelines only. Tax laws change often, so please review this with your finance professional to ensure they apply to your situation.

You (the psychologist) provide a service of:	It depends	GST free	GST
Therapy Consultation*		✓	
Group Sessions*		✓	
Supervision	✓	If you are supervising a Provisional Psychologist who requires it to complete their studies then your supervision is GST free.	If you are providing supervision for a qualified psychologist.
Assessment	✓	If the assessment is used for health treatment it is GST free.	If the assessment is used for other purposes it attracts GST.
Report Writing	✓	If the report is diagnostic and related to a health issue it will be GST free	If the report is used for other purposes it attracts GST.
Legal briefings and Court Attendance			✓
Travel	✓	To provide health services or NDIS	Any travel that is not related to you providing health services is subject to GST.
Educational Courses for a University		✓	
Conferences, short courses, Seminars and Training			✓
Books and Materials that you write and sell			✓
Cancellation Fees	✓	If the cancelled service was for something that has GST, the GST will be charged.	If the cancelled service was for something that does not attract GST, GST will not be charged.

*When payments are made by a government agency, an insurer, comp 3rd party, a statutory body or the NDIA the services will be GST free IF the underlying service is GST free.

*Payment from NDIA requires a written plan and agreement for the service to be classed as GST free.

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