

Updated GST regulations

Amended definitions for GST input tax claims to alleviate Covid-19 related medical expenses



Grant Thornton



**To mitigate
the impact
of Covid-19,
businesses may
have incurred
some healthcare
costs.**



Policy makers have revised the definition of medical premiums and medical expenses on 30 Sept 2021 with retrospective effect.



GST on Covid-19 related medical expenses can be claimed as input tax if...

it was incurred since 1 September 2020 and was compulsory under the Work Injury Compensation Act



GST on Covid-19 related medical expenses can be claimed as input tax if...

from 1 Oct 2021, the treatment is connected with an advisory by the authorities, and is required due to the nature of the person's work



To get support on
GST input tax claims,
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