



# JobKeeper Payments

## Frequently asked questions May 2020 NDIS Providers

### *Can charities disregard NDIS payments received?*

ACNC registered charities (except schools and universities) are able to elect to disregard from their JobKeeper turnover, supplies they make where the consideration for the supply is provided by Australian government agencies (or a local governing body, the United Nations, or an agency of the United Nations).

When an NDIS participant selects the National Disability Insurance Agency (NDIA) to manage their plan and pay for their support, these payments are made from the participant's NDIS funds to the provider. These payments are not payments provided by an Australian government agency. This means that these payments cannot be disregarded from the JobKeeper turnover because the consideration for the supplies made by the provider (an ACNC registered charity) to participants is not provided by an Australian government agency.

Similarly, when an NDIS participant chooses to self-manage their own funding or chooses another Plan Manager (other than the NDIA) to pay a provider (an ACNC registered charity), on their behalf, these payments cannot be disregarded from the JobKeeper turnover.

If the provider isn't an ACNC registered charity then no amounts can be disregarded.

### *NDIS providers with multiple operations*

Eligibility to access the JobKeeper payments is assessed by considering a legal entity as a whole. That is, if you operate multiple business units within the same legal entity and under the one ABN, activities from all these business units must be taken into account as part of the overall legal entity's GST turnover. Separate sites operating under the one ABN should also be assessed as part of the overall entity's activities to assess eligibility for the JobKeeper payments.

### *Commissioner discretion*

The Commissioner cannot provide an alternative test for decline in turnover unless the Commissioner is satisfied there is not an appropriate relevant comparison period. The discretion cannot be made for other circumstances or for an individual entity.

The Commissioner issued a legislative instrument to provide alternative tests addressing various circumstances where there was not an appropriate relevant comparison period. More information on these [alternative tests](#) is available on the ATO website.