

# Massage services fees

Effective 1 July 2024

Only payable for MAB Claims: Accidents prior to the 1 January 1987

## 2024/25 rates

*For Massage services provided on or after 1 July 2024*

Service Description	TAC Item Number	Maximum Payment Rate
Standard consultation 30 minutes of direct contact time	M602*	\$49.90

## 2023/24 rates

*For Massage services provided between 1 July 2023 and 30 June 2024*

Service Description	TAC Item Number	Maximum Payment Rate
Standard consultation 30 minutes of direct contact time	M602*	\$48.07

### GST

If your business entity is **not registered** for GST, then you must only claim the lower of the rates provided at each item number. This is the "Maximum Payment rate - Non registered for GST". A business entity **not registered** for GST:

- Is not legally permitted to charge GST; and
- Should indicate on all invoices submitted your status as 'not registered for GST'

A business entity that is **registered** for GST should claim the higher rates provided at each item number. This is the "Maximum Payment Rate - Registered for GST". Where TAC believes an item is a taxable supply, an allowance for GST has been factored into the payment rate. You should not markup GST on the Maximum Payment Rate quoted for a GST registered entity.

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