



A New Tax System (Goods and Services Tax) (GST-free Health Goods) Determination 2022

I, Greg Hunt, Minister for Health and Aged Care, make the following determination.

Dated 18 March 2022

Greg Hunt
Minister for Health and Aged Care

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (GST-free Health Goods) Determination 2022*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	31 March 2022.	31 March 2022

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under paragraph 177-10(4)(b) of the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 195-1 of the Act, including the following:

- (a) GST-free;
- (b) supply.

In this instrument:

Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

Australian Register of Therapeutic Goods means the register maintained under section 9A of the *Therapeutic Goods Act 1989*.

oromucosal use means administration to the oral mucosa, specifically the oral cavity and/or the pharynx.

transdermal use means application to the skin primarily for systemic effect.

5 GST-free health goods

For the purposes of subsection 38-47(1) of the Act, goods of a kind that are:

- (a) specified in an item of the table in Schedule 1; and

(b) required, or in a class of goods required, to be included in the Australian Register of Therapeutic Goods under the *Therapeutic Goods Act 1989*; are declared to be goods the supply of which is GST-free.

6 Repeals

Each instrument that is specified in Schedule 2 is repealed as set out in the applicable items in that Schedule.

Schedule 1—GST-free health goods

Note: See section 5.

Column 1	Column 2
Item	Health goods
1	Condoms
2	Barrier dams, femidoms and harness devices
3	Personal and surgical lubricants that: (a) are water-soluble; and (b) are suitable for use with condoms
4	Preparations for use by humans that: (a) contain folic acid as the only active ingredient; and (b) have a recommended daily dose of 400 to 500 micrograms of folic acid
5	Sunscreen preparations for dermal application that: (a) are marketed principally for use as sunscreen; and (b) have a sun protection factor of 15 or more
6	Nicotine for use as an aid in withdrawal from tobacco smoking where the nicotine is administered in preparations for transdermal use or oromucosal use

Schedule 2—Repeals

Note: See section 6.

GST-free Supply (Health Goods) Determination 2011

1 The whole of the instrument

Repeal the instrument