

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in Schedule 2 is repealed as set out in the applicable items in that Schedule.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:   1. are water-soluble; and 2. 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