



GST-free Supply (Drugs and Medicinal Preparations) Determination 2025

I, Mark Butler, Minister for Health and Ageing, make the following Determination.

Dated 23 September 2025

Mark Butler
Minister for Health and Ageing

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1 Name

This instrument is the *GST-free Supply (Drugs and Medicinal Preparations) Determination 2025*.

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	1 October 2025	1 October 2025

Note: This table relates only to the provisions of this instrument as originally made.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)(c) of the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Definitions

In this instrument:

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

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

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

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 GST-free supplies

- (1) For paragraph 38-50(5)(b) of the Act, the supply of a drug or medicinal preparation is GST-free if the drug or medicinal preparation:

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- (a) is required, under the *Therapeutic Goods Act 1989*, to be registered or listed, or is included in a class of goods required to be registered or listed;
 - (b) contains aspirin, paracetamol or ibuprofen; and
 - (c) is intended to be taken by mouth.

Schedule 1—Repeals

GST-free Supply (Drugs and Medicinal Preparations) Determination 2015

1 The whole of the instrument

Repeal the instrument