GST-free Supply (Health Goods) Determination 2004

	ster for Health and Ageing, make this Determination under the A New Tax System (Goods and Services Tax) Act 1999.
Dated	4/8/2004
Tony Abbott	
Minister for Health and Ag	geing

1 Name of Determination

This Determination is the GST-free Supply (Health Goods) Determination 2004

2 Commencement

This Determination commences on 6 August 2004.

3 Definition

In this Determination:

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

Note: The following expressions that are used in this Determination are defined in the Act:

- GST-free
- supply.

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

4 GST-free supplies

For subsection 38-47(1) of the Act, the supply of goods of the kind described in an item in Schedule 1 is GST-free if, under the *Therapeutic Goods Act 1989*, the goods are required to be included in the Australian Register of Therapeutic Goods, or are goods in a class of goods required to be included in the Australian Register of Therapeutic Goods.

5 Revocation of GST-free Supply (Health Goods) Determination 2000 (No 2)

The GST-free Supply (Health Goods) Determination 2000 (No 2) is revoked from 6 August 2004.

Schedule 1 Health goods the supply of which may be GST-free

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:		
	(a)	that contain folic acid as a single active ingredient; and	
	(b)	have a recommended daily dose of 400 to 500 micrograms	
5	Sunscreen preparations for dermal application that:		
	(a)	are marketed principally for use as sunscreen; and	
	(b)	have a sun protection factor rating of 15 or more	
6	Nicot	Nicotine for use as an aid in withdrawal from tobacco smoking where:	
U	(a)	the nicotine is administered in preparations for transdermal use; or	
	(b)	the nicotine is administered through chewing gum; or	
	(c)	the nicotine is administered through a lozenge.	