

## **GST-free Supply (Health Goods) Determination 2011**

I, Nicola Roxon, Minister for Health and Ageing, make this Determination under paragraph 177-10(4)(b) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 13th December 2011

**Nicola Roxon**

Minister for Health and Ageing

1 Name of Determination

This determination is the *GST-free Supply (Health Goods) Determination 2011.*

2 Commencement

This Determination commences on 31 December 2011.

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*.

***Current Poisons Standard*** has the same meaning as in section 52A of the *Therapeutic Goods Act 1989*.

***Oromucosal use*** has the same meaning as in the current Poisons Standard.

***Transdermal use*** has the same meaning as in the current Poisons Standard.

4 GST-free supplies

For the purposes of 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 2005*

The *GST-free Supply (Health Goods) Determination 2005* is revoked from 31 December 2011.

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

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| 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:   1. that contain folic acid as a single active ingredient; and 2. 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 | Nicotine for use as an aid in withdrawal from tobacco smoking where the nicotine is administered in preparations for transdermal or oromucosal use |