

A New Tax System (Goods and Services Tax) (GST–free Health Goods) Determination 2018

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

Dated 26 November 2018

Greg Hunt

Minister for Health

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (GST–free Health Goods) Determination 2018*.

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 January 2019. | 1 January 2019 |

Note: This table relates only to the provisions of this instrument as originally made.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; and

(b) supply.

In this instrument:

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

5 GST–free health goods

For subsection 38-47(1) of the Act, the goods of the kind specified in Schedule 1 to this instrument are declared to be goods the supply of which is GST–free.

Schedule 1—GST–free health goods

(section 5)

| Column 1 Item | Column 2 Description |
| --- | --- |
| 1 | maternity pads, menstrual cups, menstrual pads and liners, menstrual underwear, tampons, and other similar products specifically designed to absorb or collect lochia, menses or vaginal discharge |