



## **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            13<sup>th</sup> December                            2011

**Nicola Roxon**  
Minister for Health and Ageing

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**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

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	Nicotine for use as an aid in withdrawal from tobacco smoking where the nicotine is administered in preparations for transdermal or oromucosal use