



Slip, slop, slap. Do you know if there's GST in that?

We want your feedback on our draft determination GSTD 2024/D2 supplies of sunscreen. Let us know by 13 September.

Last updated 15 August 2024

We've recently published our draft GST Determination, **GSTD 2024/D2 Goods and services tax: supplies of sunscreen**.

Sunscreen products will be GST-free if they:

- are for application to the skin (including the lips)
- contain a Sun Protection Factor (SPF) of 15 or more
- are listed on the Australian Register of Therapeutic Goods (ARTG)
- are marketed principally for use as sunscreen.

The draft determination will help you determine when sunscreen products are 'marketed principally for use as sunscreen' and therefore whether they are GST-free. This is particularly relevant for contemporary products with dual features, for example, sunscreens with moisturiser or tint. It also makes it easier for suppliers of sunscreen products across a supply chain to determine the GST classification of their product.

Tell us what you think

If you supply these products, please send us your feedback by Friday 13 September. You can find more detail in the draft Determination.

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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