

WITHDRAWN - What are 'sunscreen preparations for dermal application'? -

⚠ This cover sheet is provided for information only. It does not form part of *WITHDRAWN - What are 'sunscreen preparations for dermal application'? -*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *13 August 2024*



Notice of Withdrawal

Goods and Services Tax Industry Issue

What are ‘sunscreen preparations for dermal application’?

GSTII PH5 is withdrawn with effect from 14 August 2024.

1. GSTII PH5 provides advice on what was considered a ‘sunscreen preparation for dermal application’.
2. GSTII PH5 is being replaced by Draft Goods and Services Tax Determination GSTD 2024/D2 *Goods and services tax: supplies of sunscreen* which will issue on 14 August 2024. Our view in the draft Determination remains consistent with that expressed in this industry issue.

Commissioner of Taxation
13 August 2024

ATO references

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