

When is a sunscreen preparation marketed principally as a sunscreen? -

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! This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2010*



Pharmaceutical Health Forum

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This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

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If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

What factors should be taken into account in determining whether a sunscreen preparation is marketed principally as a sunscreen? Are supplies of sunscreen preparations dermal application with a SPF rating factor of 15 or more, an ARTG number and which satisfied the 'marketed principally for use as a sunscreen preparation for humans' test used in Item 91 of Schedule 1 to the Sales Tax Act, GST-free?

1. In determining whether a sunscreen preparation is 'marketed principally for use as a sunscreen preparation' reference is to be made to the total process through which the goods are put on the market. Indicators include the product name, labelling and packaging, advertising, consumer information, retail outlets in which the goods can be purchased and product location within those retail outlets.
2. It is considered that the same interpretation is to be given to the meaning of the phrase 'marketed principally for use as a sunscreen preparation' used in the Health Minister's Determination as was given to the phrase 'marketed principally for use as a sunscreen preparation for humans' used in Item 91 of Schedule 1 to the *Sales Tax Act*.
3. Accordingly, supplies of sunscreen preparations for dermal application with an SPF rating factor of 15 or more, an ARTG number and which satisfied the 'marketed principally for use as a sunscreen preparation for humans' test used in Item 91 of Schedule 1 to the *Sales Tax Act*, are GST-free.