

# ***ST 2028 - SALES TAX : COSMETICS FOR USE BY PERSONS SUFFERING FROM SICKNESS, DISEASE OR DISABLEMENT - COVERMARK PRODUCTS***



This cover sheet is provided for information only. It does not form part of *ST 2028 - SALES TAX : COSMETICS FOR USE BY PERSONS SUFFERING FROM SICKNESS, DISEASE OR DISABLEMENT - COVERMARK PRODUCTS*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2028

SALES TAX : COSMETICS FOR USE BY PERSONS SUFFERING FROM  
SICKNESS, DISEASE OR DISABLEMENT - COVERMARK PRODUCTS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/252 DATE OF EFFECT: Immediate

B.O. REF: Brisbane : K461 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104297	(1) GOODS FOR USE BY PERSONS SUFFERING FROM SICKNESS, DISEASE OR DISABLEMENT - COVERMARK COSMETICS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT ITEM 123(1) FIRST SCHEDULE
	(1) COSMETICS FOR USE BY PERSONS SUFFERING FROM SICKNESS, DISEASE OR DISABLEMENT	

OTHER RULINGS ON TOPIC: DERMACOLOUR CAMOUFLAGE SYSTEM -  
ITEM 123

FACTS Covermark comprises a range of cosmetic type products  
which are applied as make-up to cover severe skin disfigurements  
caused by birth marks, industrial and automobile accidents and  
skin disorders.

2. Although comprising make-up type products they are not  
cosmetics ordinarily used by other persons.

RULING 3. Exemption under item 123 applies to the Covermark range  
of products, viz:-

Covermark  
Covermark Finishing Powder  
Covermark Removing Cream

COMMISSIONER OF TAXATION

10 May 1983