



Are lens treatments including coatings/tints (hard coat, multicoat, tints, UV filter, mirror coat) subject to GST? -

 This cover sheet is provided for information only. It does not form part of *Are lens treatments including coatings/tints (hard coat, multicoat, tints, UV filter, mirror coat) subject to GST? -*

 This publication is extracted from the Health Industry Partnership - issues register. See issue 4.a.16 of that [register](#). This publication should be read in conjunction with the related content of that register where further context is required.



Health Industry Partnership

Are lens treatments including coatings/tints (hard coat, multicoat, tints, UV filter, mirror coat) subject to GST?

❗ This publication provides you with the following level of protection:

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

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

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.

Are lens treatments including coatings or tints (hard coat, multicoat, tints, UV filter, mirror coat) subject to GST?

1. It is considered that for GST purposes, the coating, tinting or otherwise treating of a lens forms part of the overall single supply of the lens. Consequently, the supply of a tinted, coated or otherwise treated lens will be GST-free where the lens is a 'lens for prescription spectacles'.
2. However, where a supply of tinting, coating or other treatment is made separately from the supply of the lens, for example where the supply is contracted out by an optical laboratory to another laboratory or is a supply that is made to lenses that are already owned by the recipient of the supply, the supply will not be GST-free.