

GST-free Supply (Health Goods) Determination 2000

I, MICHAEL WOOLDRIDGE, Minister for Health and Aged Care, make this Determination under paragraph 177-10(4)(b) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated

22 June 2000

Minister for Health and Aged Care

1 Name of Determination

This Determination is the *GST-free Supply (Health Goods) Determination 2000*.

2 Commencement

This Determination commences on 1 July 2000.

3 Definition

In this Determination:

Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

Register of Therapeutic Goods means the Australian Register of Therapeutic Goods established under section 17 of the *Therapeutic Goods Act 1989*.

Note The following expressions that are used in this Determination are defined in the Act:

- *GST-free*
- *supply*

4 GST-free supplies

For subsection 38-47(1) of the Act, the supply of goods of the kind described in an item in Schedule 1 is GST-free if the goods are included in the Register of Therapeutic Goods, or are goods in a class of goods included in the Register, on the date indicated in the Schedule in relation to the item.

Schedule 1 Health goods the supply of which may be GST-free

(section 4)

Item	Health goods
1	Condoms to which, on 1 July 2000, a Register of Therapeutic Goods number applies
2	Barrier dams, femidoms and harness devices to which, on 1 July 2000, a Register of Therapeutic Goods number applies
3	Personal and surgical lubricants: <ul style="list-style-type: none">a) that are water-soluble; andb) that are suitable for use with condoms; andc) to which, on 1 July 2000, a Register of Therapeutic Goods number applies
4	Preparations for use by humans: <ul style="list-style-type: none">a) that contain folic acid as a single active ingredient of 400 to 500 micrograms: andb) to which, on 1 July 2000, a Register of Therapeutic Goods number applies
5	Sunscreen preparations for dermal application: <ul style="list-style-type: none">a) that are marketed principally for use as sunscreen; andb) that have a sun protection factor rating of 15 or more; andc) to which, on 1 July 2000, a Register of Therapeutic Goods number applies