

GST-free Supply (Drugs and Medicinal Preparations) Determination 2004

I, TONY ABBOTT, Minister for Health and Ageing, make this Determination under paragraph 177-10(4)(c) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 29/3/2004

Minister for Health and Ageing

1 Name of Determination

This Determination is the *GST-free Supply (Drugs and Medicinal Preparations) Determination 2004*

2 Commencement

This Determination commences on gazettal.

3 Definition

In this Determination:

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

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

- GST-free
- supply.

4 GST-free supplies

For paragraph 38-50(5)(b) of the Act, the supply of a drug or medicinal preparation is GST-free if the drug or medicinal preparation:

- (a) is required, under the *Therapeutic Goods Act 1989*, to be registered or listed, or is included in a class of goods required to be registered or listed; and
- (b) contains aspirin, paracetamol or ibuprofen; and
- (c) is intended to be taken by mouth.

5 Revocation of *GST-free Supply (Drugs and Medicinal Preparations) Determination 2000 (No. 2)*

The *GST-free Supply (Drugs and Medicinal Preparations) Determination 2000* (No. 2) is revoked.