

**GST-free Supply (Drugs and Medicinal Preparations)  
Determination 2004 (No 2)**

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 21/7/2004

Tony Abbott  
Minister for Health and Ageing

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**1 Name of Determination**

This Determination is the *GST-free Supply (Drugs and Medicinal Preparations) Determination 2004 (No 2)*.

**2 Commencement**

This Determination commences on 16 June 2004.

**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.