
GST-free Supply (Health Goods) Determination 2004

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

Dated 4/8/2004

Tony Abbott

Minister for Health and Ageing

1 Name of Determination

This Determination is the *GST-free Supply (Health Goods) Determination 2004*

2 Commencement

This Determination commences on 6 August 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.

Australian Register of Therapeutic Goods means the register established under section 9A of the *Therapeutic Goods Act 1989*.

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, under the *Therapeutic Goods Act 1989*, the goods are required to be included in the Australian Register of Therapeutic Goods, or are goods in a class of goods required to be included in the Australian Register of Therapeutic Goods.

5 Revocation of *GST-free Supply (Health Goods) Determination 2000 (No 2)*

The *GST-free Supply (Health Goods) Determination 2000 (No 2)* is revoked from 6 August 2004.

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

Item	Health goods
1	Condoms
2	Barrier dams, femidoms and harness devices
3	Personal and surgical lubricants that: (a) are water-soluble; and (b) are suitable for use with condoms
4	Preparations for use by humans: (a) that contain folic acid as a single active ingredient; and (b) have a recommended daily dose of 400 to 500 micrograms
5	Sunscreen preparations for dermal application that: (a) are marketed principally for use as sunscreen; and (b) have a sun protection factor rating of 15 or more
6	Nicotine for use as an aid in withdrawal from tobacco smoking where: (a) the nicotine is administered in preparations for transdermal use; or (b) the nicotine is administered through chewing gum; or (c) the nicotine is administered through a lozenge.