

Is a personal alarm unit a 'medical alert device' for the purposes of Item 33 of Schedule 3 -

ⓘ This cover sheet is provided for information only. It does not form part of *Is a personal alarm unit a 'medical alert device' for the purposes of Item 33 of Schedule 3 -*

ⓘ This publication is extracted from the Health Industry Partnership - issues register. See issue 4.a.8 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

Is a personal alarm unit a ‘medical alert device’ for the purposes of Item 33 of Schedule 3

📌 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.

Is a personal alarm unit a ‘medical alert device’ for the purposes of Item 33 of Schedule 3?

1. No. Item 33 specifically states the device must be a ‘medical alert device’. Accordingly, where a personal alarm unit is designed for the purpose of alerting medical personnel or an ambulance service that the person is in need of emergency medical assistance, it is considered that this unit will be a ‘medical alert device’. This will be GST-free where the unit is specifically designed for people with an illness or disability and not widely used by people without an illness or disability.