



Are lens treatments including coatings/tints (hard coat, multicoat, tints, UV filter, mirror coat) subject to GST? -

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Health Industry Partnership

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Are lens treatments including coatings or tints (hard coat, multicoat, tints, UV filter, mirror coat) subject to GST?

1. It is considered that for GST purposes, the coating, tinting or otherwise treating of a lens forms part of the overall single supply of the lens. Consequently, the supply of a tinted, coated or otherwise treated lens will be GST-free where the lens is a 'lens for prescription spectacles'.
2. However, where a supply of tinting, coating or other treatment is made separately from the supply of the lens, for example where the supply is contracted out by an optical laboratory to another laboratory or is a supply that is made to lenses that are already owned by the recipient of the supply, the supply will not be GST-free.