Medical aid or appliance specifically designed for people with an illness or disability -

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This publication is extracted from the Pharmaceutical Health Forum - issues register. See issue 1.c of that <u>register</u>. This publication should be read in conjunction with the related content of that register where further context is required.



Goods and Services Tax Industry Issue

Page status: legally binding Page 1 of 1

Pharmaceutical Health Forum

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What factors should be taken into account in determining whether a medical aid or appliance is specifically designed for people with an illness or disability?

1. In determining whether a medical aid and appliance is specifically designed for people with an illness or disability reference should be made to the designer's/manufacturer's intention of how the good is to be used and it's features. Indicators of the designer's/manufacturer's intention of how a good is to be used include how the good is marketed and the type of retail outlets at which the goods can be purchased.