



# ***GSTD 2024/D2 - Goods and services tax: supplies of sunscreen***

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 For information about the status of this draft Determination, see item 4130 on our [Advice under development program](#).



Status: **draft only – for comment**

# Draft Goods and Services Tax Determination

## Goods and services tax: supplies of sunscreen

### **📌 Relying on this draft Determination**

This publication is a draft for public comment. It represents the Commissioner’s preliminary view on how a relevant provision could apply.

If this draft Determination applies to you and you rely on it reasonably and in good faith, you will not have to pay any interest or penalties in respect of the matters covered, if this draft Ruling turns out to be incorrect and you underpay your tax as a result. However, you may still have to pay the correct amount of tax.

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**Appendix – Your comments****73****What this draft Determination is about**

1. This draft Determination<sup>1</sup> explains our preliminary view on when a supply of a sunscreen product is GST-free.
2. This Determination replaces 2 product classification issues listed in the Pharmaceutical Health Forum – issues register.<sup>2</sup> Both publications were public rulings for the purposes of the *Taxation Administration Act 1953*. Our view in this Determination is consistent with those expressed in the issues register.
3. All legislative references are to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), unless otherwise indicated.

**Legislative context**

4. Under subsection 38-47(1), the supply of goods is GST-free where the product is 'of a kind' declared in writing by the Health Minister to be GST-free.
5. The Health Minister has made the *A New Tax System (Goods and Services Tax) (GST-free Health Goods) Determination 2022* (Health Minister's Determination) and declared that for the purposes of subsection 38-47(1), goods of a kind<sup>3</sup>:
  - specified in Schedule 1 to the Health Minister's Determination (the Schedule), and
  - required, or in a class of goods required, to be included in the Australian Register of Therapeutic Goods (ARTG) under the *Therapeutic Goods Act 1989* (TGA)are GST-free.
6. Within the Schedule, table item 5 specifies sunscreen preparations for dermal application that:
  - are marketed principally for use as sunscreen, and
  - have a sun protection factor (SPF) of 15 or more.
7. A supplier and a recipient can choose to agree that a supply, or supplies of a kind, of a product that would otherwise be GST-free, be treated as not GST-free.<sup>4</sup>

**Ruling**

8. A supply of a product that contains sunscreen is GST-free, if that product is of a kind of sunscreen preparation for dermal application, with SPF of 15 or more, that is required to be included on the ARTG and is marketed principally for use as a sunscreen.

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<sup>1</sup> For readability, all further references to 'this Determination' refer to the Determination as it will read when finalised. Note that this Determination will not take effect until finalised.

<sup>2</sup> GSTII PH5 *What are 'sunscreen preparations for dermal application'?* and GSTII PH6 *When is a sunscreen preparation marketed principally as a sunscreen?* have been withdrawn with effect from the date of this draft Determination.

<sup>3</sup> Section 5 of the Health Minister's Determination.

<sup>4</sup> Subsection 38-47(2).

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**Of a kind**

9. The phrase ‘of a kind’ is not defined in the GST Act, nor in the Health Minister’s Determination. However, the phrase has been considered by the courts in the context of classification of food products under the GST Act.<sup>5</sup> In these cases, ‘of a kind’ has been interpreted as an operative phrase that adds further generality to the description of a genus, class, or category of items.<sup>6</sup>

10. Determining whether a product is ‘of a kind’ involves identifying the attributes of that kind that are required by the relevant provision, followed by an assessment of whether the product in question is a product of that kind.

11. A product will be ‘of a kind’ if it possesses the same sort of distinguishing features as those which belong to a particular genus, class, or category of products. The genus, class, or category of sunscreen products, the supply of which is GST-free, has been determined by the Health Minister as having 4 attributes:

- is a sunscreen preparation for dermal application
- has a SPF of 15 or more
- is required to be included in the ARTG under the TGA, and
- is marketed principally for use as a sunscreen.

**Sunscreen preparation for dermal application**

12. A sunscreen preparation for dermal application is a preparation containing sunscreen that is manufactured or compounded for application to the skin (including the lips) to reduce the incidence of skin damage caused by exposure to ultraviolet (UV) radiation.

13. Sunscreen preparations may be in various forms including creams, lotions, gels, balms, oils or mousses and be packaged in bottles, tubes, pump packs, sprays or sticks.

**Sun protection factor of 15 or more**

14. The SPF of a sunscreen product is determined in accordance with the Australian Sunscreen Standards.<sup>7</sup> The SPF of the product will be clearly identified on the product’s packaging. Products with an SPF of 15 or more will have the required attribute.

15. Supplies of products with an SPF of less than 15 are not GST-free.

**Required to be included in the Australian Register of Therapeutic Goods**

16. Sunscreens classified as therapeutic goods under the TGA are regulated in Australia to ensure their safety, quality, and efficacy. Unless excluded or exempt,

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<sup>5</sup> See *Lansell House Pty Ltd v Commissioner of Taxation* [2010] FCA 329 (*Lansell House FCA*); *Lansell House Pty Ltd v Commissioner of Taxation* [2011] FCAFC 6 (*Lansell House FCAFC*); *Cascade Brewery Company Pty Limited v Commissioner of Taxation* [2006] FCA 821 (*Cascade*); *Simplot Australia Pty Limited v Commissioner of Taxation* [2023] FCA 1115 (*Simplot*).

<sup>6</sup> *Lansell House FCA* at [19]; *Lansell House FCAFC* at [30]; *Simplot* at [98].

<sup>7</sup> See the Department of Health and Aged Care, Therapeutic Goods Administration (2023) *Australian regulatory guidelines for sunscreens*, version 3.0, <https://www.tga.gov.au/resources/resource/guidance/australian-regulatory-guidelines-sunscreens-args>, which describe the regulatory requirements and standards for sunscreens (and their ingredients) regulated as therapeutic goods in Australia by the Therapeutic Goods Administration under the TGA.

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therapeutic sunscreens are required by the TGA to be listed or registered in the ARTG before they can legally be supplied in Australia.<sup>8</sup>

17. A sunscreen that is included in the ARTG must show, on its labelling and packaging, its listing or registration number. Most sunscreen products required to be on the ARTG are listed medicines and have an 'AUST L' identification number on the product. Sunscreen products that are required to be registered have an 'AUST R' number.<sup>9</sup>

18. If a sunscreen product has an AUST L or AUST R number on its packaging, it is of a kind required to be included on the ARTG.

19. If a sunscreen product does not have an AUST L or AUST R number, this would indicate that the product is not of a kind that is required to be on the ARTG.

## **Marketed principally for use as sunscreen**

20. In determining whether a product is of a kind marketed principally for use as sunscreen, it is necessary to consider the kinds of sunscreens that are marketed principally for use as sunscreens. The marketed use of a product is to be determined objectively, having regard to what a reasonable observer would understand from the content of the marketing.<sup>10</sup>

## **Marketed principally**

21. The marketing of a product involves the end-to-end process where products are put onto the market. This includes promotional and sales activities.<sup>11</sup> The content of the marketing is what those activities objectively convey to the market.<sup>12</sup> Marketing includes labelling (including the name), packaging, display circumstances, product placement, promotion and advertising.<sup>13</sup>

22. The activities of all suppliers in a supply chain will be relevant, including those of a manufacturer, importer, wholesaler and retailer. The marketing activities carried out by competitors in the market are also relevant to identifying the genus, class, or category of products marketed principally for use as a sunscreen.<sup>14</sup> A product will generally have the same GST treatment, whether it is sold at the wholesale or retail level.

23. Marketing does not include internal activities of the seller, nor is it determined by the subjective intention or motivation of the seller or the actual or intended use by the consumer. These things do not convey any message to the market.<sup>15</sup>

24. The marketing test is a 'marketed principally' test. It will not be sufficient that the product has some marketing for use as sunscreen. The marketing for use as sunscreen must be the principally marketed use – that is, the product must be marketed 'mainly, chiefly, predominantly or preponderantly'<sup>16</sup> for use as sunscreen. Where the marketing of a

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<sup>8</sup> Sections 26A and 25 of the *Therapeutic Goods Act 1989*.

<sup>9</sup> Department of Health and Aged Care, Therapeutic Goods Administration (2023) *Australian regulatory guidelines for sunscreens*, version 3.0, <https://www.tga.gov.au/resources/resource/guidance/australian-regulatory-guidelines-sunscreens-args>

<sup>10</sup> *Simplot* at [108].

<sup>11</sup> *Cascade* at [24].

<sup>12</sup> *Simplot* at [105], [108] and [110].

<sup>13</sup> *Cascade* at [23].

<sup>14</sup> *Simplot* at [106]; *Cascade* at [11].

<sup>15</sup> *Simplot* at [108].

<sup>16</sup> *Cascade* at [61].

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product includes more than one use, the use of the product as sunscreen must be the main, chief or predominant marketed use.

25. Whether a sunscreen product is of a genus, class, or category of products marketed principally for use as a sunscreen is a matter of 'overall impression'.<sup>17</sup> Where there is no clear principal use discernible from the marketing of a product, it will not be of a kind marketed principally for use as sunscreen.

#### *Use as sunscreen*

26. Sunscreen is used to protect the skin from the harmful effects of the sun. Over-exposure to UV radiation causes eye damage, sunburn, tanning and other skin damage that can ultimately result in skin cancer. It is also recognised that the effects of sun damage to the skin includes premature ageing of the skin.

27. Statements in marketing that a sunscreen product can aid in the prevention of premature skin ageing, solar keratosis and sunspots and may reduce the risk of, or assist in preventing, some skin cancers are statements consistent with use of the product as sunscreen.

28. For sunscreen to provide effective protection from UV radiation, it is recommended that sunscreen is:

- carefully and generously applied to skin before going outside
- reapplied at regular intervals
- reapplied after swimming, sweating, or towelling
- used within the use-by date and stored in cool, dry conditions, and
- used in combination with other sun protection measures for best protection (such as sun-protective clothing).<sup>18</sup>

29. Sunscreen products of a kind marketed principally for use as a sunscreen are typically labelled with directions for use that are consistent with the effective prevention of skin damage caused by UV radiation. Inclusion of these directions is not determinative of the marketed use of a product. However, absence of these directions is uncharacteristic of the kind of products marketed principally for use as a sunscreen.

#### *Marketed for use other than sun protection*

30. In some cases, a sunscreen product may be marketed solely for use as a sunscreen. If so, the product will be of a kind principally marketed for use as a sunscreen.

31. Some sunscreen products are marketed as having a use other than sun protection. These products may still be marketed principally as sunscreen where the use as sunscreen is the main, chief or predominant marketed use. Whether a sunscreen product is marketed principally for use as sunscreen is a matter of overall impression involving an objective assessment of all the marketing information.

32. Sunscreen products are also often marketed as having features relevant to their suitability and effectiveness for use in different environmental conditions or on different

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<sup>17</sup> *Lansell House FCA* at [108].

<sup>18</sup> Australian Radiation Protection and Nuclear Safety Agency <https://www.arpansa.gov.au/understanding-radiation/radiation-sources/more-radiation-sources/sun-protection-sunscreen> [website], accessed 8 August 2024.

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parts of the body or skin types. Whether these features merely complement the sunscreen and make it more suitable for sun protection use or represent a separate use other than sunscreen is to be determined objectively with regard to the overall marketing of the product.

33. The following table lists common terms and features used in the marketing of sunscreen products, and assists in determining whether a product is of a kind principally marketed for use as a sunscreen:

*Table 1: Common terms and features used in marketing of sunscreen products*

<b>Terms and features that are consistent with marketing for use as sunscreen</b>	<b>Terms and features that are a neutral indication of marketing for use as sunscreen</b>	<b>Terms and features that indicate potential marketed use other than as sunscreen</b>	<b>Terms and features that strongly indicate product is not marketed principally for use as sunscreen</b>
sunscreen sun protection broad-spectrum protection UVA and UVB protection water and sweat resistant reef friendly	dry-touch lightweight easily absorbed non-greasy suitable for specified skin types, for example, dry skin, oily skin, acne-prone skin non-pilling non-whitening formulation fragrance flavour (in lip balms)	moisturising hydrating conditioning tinting anti-ageing revitalising rejuvenating restoring illuminating mattifying primer	2-in-1 3-in-1 dual action multi-use beauty or blemish balm (BB) cream colour or complexion correcting (CC) cream foundation make-up full or medium coverage reverse the signs of ageing correct the appearance of blemished skin insect repellent

#### **Labelling and packaging, including name of the product**

34. While no single factor will be determinative, the labelling and packaging of a product is a primary and consistent source of marketing information. Therefore, the labelling and packaging of a product will be of particular importance to the formation of an overall impression of the product's marketed use. A label will not govern the classification of a sunscreen product for the purposes of the GST Act<sup>19</sup>, but it must be taken into account. Any impression gained from the labelling and packaging of a product will need to be weighed against impressions gained from other forms of marketing.

35. Where a product is advertised as having a use additional to a sunscreen use, the name of the product can be an important indication of which use is primary. For example, a 'moisturising sunscreen' is primarily identified as a sunscreen with a supplementary

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<sup>19</sup> *Lansell House FCA* at [109]; *Simplot* at [108].

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moisturising benefit. However, ‘SPF moisturiser’ or ‘moisturiser with SPF’ may be a factor indicating the reverse.

36. Descriptions of products as multi-use or multi-functional, either explicitly or through descriptors such as ‘2-in-1’ or ‘3-in-1’, are indicative of products with multiple equal uses and no main, chief or predominant marketed use. These products are not of a kind marketed principally for use as sunscreen.

37. It is relevant to consider the ordering and sizing of marketing content on the label and packaging to form an overall impression as to whether any particular use is given prominence. If the use of a product as a sunscreen appears more prominently in advertising materials than any other use, this is a factor that indicates the product may be of a kind marketed principally for use as sunscreen.

#### *How the product is promoted or advertised*

38. Marketing materials published on websites or in other advertisements (print, video, other media) are an important factor in forming an overall impression as to the principally marketed use of a product.

39. Marketing materials may emphasise different uses in different contexts. In this situation, it is necessary to form an overall impression as to the principally marketed use of the product based on the totality of the material, considering the relative prominence of differing messages. The existence of competing or conflicting messaging about multiple uses of a product may indicate that no main, chief or predominant use is presented in the marketing of the product.

40. It is common for product advertising to be prepared and endorsed by the brand itself for use broadly by retail outlets. This marketing material will therefore be consistent and prominent across the market. As a result, it will generally be more persuasive in assessing the marketed use of the product than additional or ancillary advertising by an individual retailer.

#### *Placement of the product*

41. Products of a kind marketed principally for use as a sunscreen are generally grouped together, either on shelves in stores or in product categories on websites. Designation or categorisation of a product by the brand itself will be more persuasive than those made by individual retailers in establishing the principally marketed use of a product. For example, where a brand places a product in its sunscreens category of products on its website, rather than in the brand’s moisturiser category of products on its website.

42. However, product placement is not a determinative factor. Products may be placed in different locations or categories at the retail level based on arbitrary factors. Placement with other products that are of a kind principally marketed for use as sunscreen may indicate that the product is of that kind. However, where products are not placed according to use, the product placement will carry less weight in the overall assessment of the marketing.

#### *Overall impression*

43. Whether a sunscreen product is marketed principally for use as sunscreen is a matter of overall impression. No one factor is determinative, although the labelling and



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packaging, including the name of the product, is of particular importance in the overall objective assessment of the marketing of a particular product.

### **Examples**

44. Paragraphs 45 to 71 of this Determination provide examples illustrating our view on how the law applies in practice.

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#### **Example 1 – marketing of products across the supply chain**

45. *Skin Cream Ltd manufactures a balm called Sting-Ray Block. Sting-Ray Block has an SPF of 50+ and is required to be listed in the ARTG under the TGA. It is labelled as a 'protective dual action SPF50+ sunscreen and insect repellent'. The packaging of Sting-Ray Block promotes the product for use on the skin to prevent sunburn and repel insects.*

46. *Skin Cream Ltd advertises the product as a dual-purpose product and distributes Sting-Ray Block to a variety of retailers. Most retailers market Sting-Ray Block as a dual-purpose product, consistent with how it is described on the packaging. However, Rogue Retailer Ltd advertises Sting-Ray Block as a very high protection sunscreen, with no mention of its dual use as an insect repellent.*

47. *While Rogue Retailer Ltd advertises Sting-Ray Block in store and online principally for use as a sunscreen, a single retailer's marketing is not determinative. The advertising of the product by the manufacturer, and by other retailers across the supply chain, is of greater relevance than the isolated activities of one retailer.*

48. *The overall impression of the product with reference to its packaging is that it is not of a kind marketed principally for use as a sunscreen. Sting-Ray Block is a dual-purpose product.*

49. *The supply of Sting-Ray Block by Rogue Retailer Ltd is not GST-free under subsection 38-47(1).*

#### **Example 2 – facial sunscreen not principally marketed as sunscreen**

50. *Skin Cream Ltd manufactures a face cream called Flawless Fluid. Flawless Fluid has an SPF of 15 and is required to be listed in the ARTG under the TGA. The label and other advertising describe it as a 'broad-spectrum rejuvenating sunscreen'. The label also includes the words 'SPF15 UV protection' in bold large print.*

51. *In advertising materials, Flawless Fluid is marketed for use as a sunscreen, as well as a hydrating solution that helps reduce the visible signs of ageing by smoothing out wrinkles, restoring the skin's firmness and hydration and leaving the skin looking radiant and youthful. The directions on the product state that it should be used daily each morning. The directions do not state that it should be reapplied after a certain time or after swimming, sweating or towelling.*

52. *Flawless Fluid is not a product of a kind marketed principally for use as a sunscreen. While it is marketed for use as a sunscreen, it is also marketed for use in reversing the existing visible signs of ageing on the skin (as opposed to preventing future premature ageing from sun damage). Also, the directions for use do not include instructions for regular reapplication throughout the day, as is typical of products marketed principally for use as a sunscreen. No main, chief or predominant use is presented in the*

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marketing of the product, as neither the sunscreen nor the restorative use is emphasised as being more important than the other.

53. The supply of *Flawless Fluid* is not GST-free under subsection 38-47(1).

**Example 3 – facial sunscreen marketed principally as sunscreen**

54. *Skin Cream Ltd* manufactures a face cream called *Face Block*. *Face Block* has an SPF of 30 and is required to be listed in the ARTG under the TGA. It is labelled on the product and in advertising material as a ‘hydrating broad-spectrum sunscreen’.

55. In advertising materials, *Face Block* is described for use as a hydrating sunscreen, that helps prevent skin damage that could lead to cancer and premature ageing. Other than the reference to the product as hydrating, no other statements are made about the hydrating or moisturising benefits associated with use of the product. The directions included on the packaging are consistent with its use as a sunscreen – that is, to apply before exposure to the sun, apply liberally, and reapply after 2 hours or after swimming, towelling or sweating.

56. *Face Block* is a product of a kind marketed principally for use as a sunscreen. Its use in preventing the premature ageing of the skin from sun damage is a feature of sunscreen use. The hydrating element of *Face Block* is marketed as secondary to the sunscreen (hydrating sunscreen) as opposed to it being marketed as an equal or primary use.

57. The supply of *Face Block* is GST-free under subsection 38-47(1).

**Example 4 – colour correcting cream not principally marketed as sunscreen**

58. *Skin Cream Ltd* manufactures a cream for the face called *Smooth CC Cream*. *Smooth CC Cream* has an SPF of 50 and is required to be listed in the ARTG under the TGA. It is labelled as ‘CC Cream SPF50’. CC stands for ‘colour correcting’ and the cream is described as being for use in covering up the appearance of uneven skin pigmentation.

59. *Smooth CC Cream* is not a product of a kind marketed principally for use as a sunscreen. The labelling and name of the product describes a dual use product, with use as both a colour correcting cream and sunscreen. Both are separate uses, and neither is emphasised as being more important than the other.

60. The supply of *Smooth CC Cream* is not GST-free under subsection 38-47(1).

**Example 5 – tinted sunscreen marketed principally as sunscreen**

61. *Daystar Liquids Ltd* manufactures a lotion called *Daily Wear Tinted Sunscreen*. The product has an SPF of 50 and is required to be listed in the ARTG under the TGA. The labelling of the product describes it as a broad-spectrum sunscreen with UVA and UVB protection.

62. The directions for use listed on the product packaging state the product should be applied before exposure to the sun, applied generally to exposed areas, and reapplied every 2 hours or after swimming, towelling or sweating. The marketing on the website of *Daystar Liquids Ltd* advertises the product as a sunscreen with a subtle tint offering very high UV protection. Other than the use of the word tint in the product name and online description, there is no other statement or claim in relation to the tint, such as the level of coverage or that it corrects or reduces the appearance of imperfections on the skin. The

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*product is most often placed alongside other sunscreen products in stores, and it is advertised uniformly across the market.*

63. *Daily Wear Tinted Sunscreen is a product of a kind marketed principally for use as a sunscreen. While it is described as containing a tint, there are no claims made about the tint and the effects or use that it would have. The use as sunscreen is significantly more prominent in the product's marketing than the use as a tint. The overall impression of the product is that the tint is ancillary to the main, chief or predominant use of the product as a sunscreen.*

64. *The supply of Daily Wear Tinted Sunscreen is GST-free under subsection 38-47(1).*

**Example 6 – lip balm not marketed principally as sunscreen**

65. *Lip Products Ltd manufactures a lip balm called High Protection Conditioning Lip Balm. The lip balm has an SPF of 50 and is required to be listed in the ARTG under the TGA. It is stated on the packaging that the lip balm conditions dry, chapped lips and protects the lips from environmental factors including cold, wind and sun.*

66. *High Protection Conditioning Lip Balm is not a product of a kind marketed principally for use as a sunscreen. It is marketed as having multiple equal protective uses separate to its use as sunscreen.*

67. *The supply of High Protection Conditioning Lip Balm is not GST-free under subsection 38-47(1).*

**Example 7 – overall impression**

68. *Bingy Ltd manufactures a lotion called Guardian Protective Daily Moisturiser SPF50+. The product has an SPF of 50+ and is required to be listed in the ARTG under the TGA. As well as specifying SPF protection in the name of the product, the labelling describes the product as a hydrating broad-spectrum UVA and UVB sunscreen.*

69. *The directions for use on the back of the tube are consistent with its principal use as a sunscreen. The Bingy Ltd website markets the product for everyday use to protect the skin from UVA and UVB radiation. The marketing also states the product is non-greasy, lightweight, moisturising, and doesn't leave a white mark on the skin. The website claims the product is the answer to anti-ageing as it helps prevent premature skin ageing, such as fine lines, wrinkles and uneven skin tone.*

70. *While the marketing of the product identifies a moisturising use by naming the product a moisturiser and referring to it as hydrating, the name and labelling also highlights its use as a 'sunscreen' and a 'broad-spectrum UVA and UVB sunscreen' respectively. The anti-ageing claims in its marketing are linked to the benefits of sun protection in preventing skin damage, rather than the presence of active ingredients in the product that have some other use. On balance, the overall impression of the product is that it is marketed principally for use as sunscreen and the moisturising and anti-ageing factors are ancillary to that use.*

71. *The supply of Guardian Protective Daily Moisturiser SPF50+ is GST-free under subsection 38-47(1).*

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## Date of effect

72. When the final Determination is issued, it is proposed to apply both before and after its date of issue. However, the Determination will not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 75 to 76 of Taxation Ruling TR 2006/10 *Public Rulings*).

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**Commissioner of Taxation**

14 August 2024

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## Appendix – Your comments

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73. You are invited to comment on this draft Determination including the proposed date of effect. Please forward your comments to the contact officer by the due date.

74. A compendium of comments is prepared when finalising this Determination, and an edited version (names and identifying information removed) is published to the Legal database on ato.gov.au

75. Please advise if you do not want your comments included in the edited version of the compendium.

**Due date:** 13 September 2024  
**Contact officer:** Sharon Iselin  
**Email address:** Sharon.Iselin@ato.gov.au  
**Phone:** 07 3121 7318

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**References**

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*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

TR 2006/10

*Previous Rulings/Determinations:*

GSTII PH5; GSTII PH6

*Legislative references:*

- ANTS(GST)A 1999 38-47(1)
- ANTS(GST)A 1999 38-47(2)
- A New Tax System (Goods and Services Tax) (GST-free Health Goods) Determination 2022
- Therapeutic Goods Act 1989

*Cases relied on:*

- Cascade Brewery Company Pty Limited v Commissioner of Taxation [2006] FCA 821; 153 FCR 11; 2006 ATC 4339; 64 ATR 28; [2006] ALMD 7073
- Lansell House Pty Ltd v Commissioner of Taxation [2010] FCA 329; 2010 ATC 20-173; 76 ATR 19; [2011] ALMD 1538

- Lansell House Pty Ltd v Commissioner of Taxation [2011] FCAFC 6; 190 FCR 354; 2011 ATC 20-239; 79 ATR 22
- Simplot Australia Pty Limited v Commissioner of Taxation [2023] FCA 1115; 2023 ATC 20-881; 117 ATR 298; 2024 ALMD 1119

*Other references:*

- Australian Radiation Protection and Nuclear Safety Agency <https://www.arpansa.gov.au/understanding-radiation/radiation-sources/more-radiation-sources/sun-protection-sunscreen> [website], accessed 8 August 2024.
- Department of Health and Aged Care, Therapeutic Goods Administration (2023) *Australian regulatory guidelines for sunscreens*, version 3.0, <https://www.tga.gov.au/resources/resource/guidance/australian-regulatory-guidelines-sunscreens-args>

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**ATO references**

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