

# ***Medical aid or appliance widely used by people without an illness or disability -***

⚠ This cover sheet is provided for information only. It does not form part of *Medical aid or appliance widely used by people without an illness or disability -*

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



## Pharmaceutical Health Forum

### Medical aid or appliance widely used by people without an illness or disability

---

**📌 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.

---

#### **What factors should be taken into account in determining whether a medical aid or appliance is widely used by people without an illness or disability?**

1. In determining whether a medical aid and appliance is used by people without an illness or disability reference should be made to how the wider community uses these goods. That is, the common purpose for which the goods are purchased.
2. Subsection 38-45(1) does not require the GST treatment of a medical aid and appliance to be determined by reference to the actual use for which an item is being purchased but rather focuses on the purpose for which the wider community purchases these products.
3. Accordingly, it is considered that irregular and uncommon use of a medical aid and appliance in a way contrary to its manufactured purpose will not prevent the good from being GST-free.