

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

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Pharmaceutical Health Forum

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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.