



# ***WITHDRAWN - When is a sunscreen preparation marketed principally as a sunscreen? -***

 This cover sheet is provided for information only. It does not form part of *WITHDRAWN - When is a sunscreen preparation marketed principally as a sunscreen? -*

 This document has changed over time. This is a consolidated version of the ruling which was published on *13 August 2024*



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# Notice of Withdrawal

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## Goods and Services Tax Industry Issue

### When is a sunscreen preparation marketed principally as a sunscreen?

GSTII PH6 is withdrawn with effect from 14 August 2024.

1. GSTII PH6 outlines the factors that should be taken into account in determining whether a sunscreen preparation is 'marketed principally as a sunscreen'.
2. GSTII PH6 is being replaced by Draft Goods and Services Tax Determination GSTD 2024/D2 *Goods and services tax: supplies of sunscreen* which will issue on 14 August 2024. Our view in the draft Determination remains consistent with that expressed in this industry issue.

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**Commissioner of Taxation**  
13 August 2024

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ATO references

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