

GST 2018/1 -



A New Tax System (Goods and Services Tax) (GST-free Health Goods) Determination 2018

I, Greg Hunt, Minister for Health, make the following determination.

Dated 26 November 2018

Greg Hunt
Minister for Health

Contents

1 Name.....	1
2 Commencement	1
3 Authority.....	1
4 Definitions	1
5 GST-free health goods	1
Schedule 1—GST-free health goods	2

1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (GST-free Health Goods) Determination 2018*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 January 2019.	1 January 2019

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under paragraph 177-10(4)(b) of the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 195-1 of the Act, including the following:

- (a) GST-free; and
- (b) supply.

In this instrument:

Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

5 GST-free health goods

For subsection 38-47(1) of the Act, the goods of the kind specified in Schedule 1 to this instrument are declared to be goods the supply of which is GST-free.

Schedule 1—GST-free health goods

(section 5)

Column 1 Item	Column 2 Description
1	maternity pads, menstrual cups, menstrual pads and liners, menstrual underwear, tampons, and other similar products specifically designed to absorb or collect lochia, menses or vaginal discharge
