



DEPARTMENT OF HOME AFFAIRS Notice No. 2018/38

GST Exemption Codes for Feminine Hygiene Products at the border (from 1 January 2019)

The Minister For Health has made a determination regarding GST-free health goods under paragraph 177-10(4)(b) of the *A New Tax System (Goods and Services Tax) Act 1999* (Act).

From 1 January 2019 the *A New Tax System (Goods and Services Tax) (GST-free Health Goods) Determination 2018* (Determination) will apply to goods described as menstrual products. This includes maternity pads, menstrual cups, menstrual pads, menstrual liners, menstrual underwear, tampons and other similar products specifically designed to absorb menstrual-related discharge.

GST will not be charged on any goods upon import that meet the description in the determination.

A new GST exemption code for feminine hygiene products can be used in the Integrated Cargo System (ICS) from 1 January 2019. The GST-free exemption code (FHP) will only apply to goods that meet the description of menstrual products as set out in the determination and are classified under the following tariff classifications:

Classification	Goods
4014.90.00	Other (hygienic articles of vulcanised rubber other than hard rubber, with or without fittings of hard rubber)
9619.00.21	Tampons
9619.00.30	Sanitary articles, NSA, being women's or girls' briefs
9619.00.50	Clothing accessories
9619.00.60	Sanitary articles of plastics, NSA

Penalties for misuse of Tariff Classification and/or GST Exemption Codes

Importers and their agents must correctly self-assess the tariff classification of goods they import.

Penalties may apply for incorrect or misleading information reported to the Department of Home Affairs.

The Australian Border Force and Australian Taxation Office will enforce breaches of the GST Exemption Code under the *A New Tax System (Goods and Services Tax) Act 1999*.

Further information

The *A New Tax System (Goods and Services Tax) (GST-free Health Goods) Determination 2018* is available at: <https://www.legislation.gov.au/Details/F2018L01624>

Enquiries

Email: traderevenue@homeaffairs.gov.au

[signed]

Matthew Duckworth
Assistant Secretary
Customs and Border Revenue Branch | Trade and Customs Division
Infrastructure, Transport Security and Customs Group
Department of Home Affairs

21 December 2018