

2018

The Parliament of the  
Commonwealth of Australia

House of Representatives

*Presented and read a first time*

## **Treasury Laws Amendment (Axe the Tampon Tax) Bill 2018**

**No.     , 2018**

(Youmaton, Member for Sydney)

(Written by Janet Rice)

***A Bill for an Act to amend the *A New Tax System  
(Goods and Services Tax) Act 1999*, and for related  
purposes***

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## **Explanatory Memorandum**

To repeal the GST imposed on tampons and other sanitary products, and for related purposes.

## Second Reading Speech

Mr Speaker,

I rise to commend this bill to the house, and in so doing hoping bring some common sense to the GST. Mr Speaker, this tax is meant to be on goods and services that aren't considered essential for someone to live, however apparently this is only for men. For a majority of women, having their period is an obvious regular occurrence, a natural part of their body. This is not something we should tax. I repeat. We should absolutely not be taxing items that are essential to a woman's reproductive cycle, we should not be taxing the period. The fact that items such as Viagra, which is a non essential item, are tax-free whilst women are taxed on tampons and pads is ridiculous.

With all that being said, I commend this bill to the house, and hope that every single MP and senator can assess this bill for what it is. This bill will be the sweet relief for so many Australians, at last bringing some sense to our tax system.



**A Bill for an Act to amend the *A New Tax System (Goods and Services Tax) Act 1999*, and for related purposes**

The Parliament of AustraliaSim enacts:

**1 Short title**

This Act is the *Treasury Laws Amendment (Axe the Tampon Tax) Act 2018*.

**2 Commencement**

- (1) Each provision of this Act 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.

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**Commencement information**

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. The whole of this Act	The day after this Act receives the Royal Assent.	

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Note: This table relates only to the provisions of this Act as originally enacted.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

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

### **3 Schedules**

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## Schedule 1—Amendments

### *A New Tax System (Goods and Services Tax) Act 1999*

#### **1 At the end of Subdivision 38-B**

Add:

#### **38-65 Sanitary products**

A supply of \*sanitary products is *GST-free*.

#### **2 Section 195-1**

Insert:

*sanitary products* means tampons, pads, liners, cups, sponges and other products used in connection with menstruation.

#### **3 Schedule 3 (item 18, column headed “Medical aids or appliances”)**

Omit “, sanitary pads or tampons”.

#### **4 Application**

The amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* by this Schedule apply in relation to supplies made on or after the first 1 January, 1 April, 1 July or 1 October to occur after the commencement of this item.