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**From:** S 22  
**Sent:** Wednesday, 10 December 2025 11:04 AM  
**To:** White, Rebecca (MP Office) <rebecca.white.MP@aph.gov.au>  
**Cc:** S 22  
**Subject:** Accord letter and policy proposal regarding GST on sunscreens

Dear Assistant Minister White,  
Please find attached Accord letter – ‘Policy certainty needed for GST on sunscreens that are health goods’ – dated 10 December 2025. Accord looks forward to your consideration of our policy proposal.  
Kind regards,

S 22

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**From:** S 22  
**Sent:** Monday, 14 July 2025 5:04 PM  
**To:** White, Rebecca (MP Office)  
**Cc:** S 22  
**Subject:** FW: GST

Good afternoon,

I'm following up on this letter as I haven't heard back yet.

I'd also be keen to brief the team at some point on the possible impacts on community access to sunscreens from the TGA DRAFT Sunscreen Ingredients Review if the final decision follows the draft

document. There may need to be significant cost increases for more expensive UV filters if some lower cost filters are significantly reduced.

I look forward to working with your office.

Kind regards,

S 22

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**From:** S 22

**Sent:** Friday, 27 June 2025 7:14 AM

**To:** [rebecca.white.mp@aph.gov.au](mailto:rebecca.white.mp@aph.gov.au)

S 22

**Subject:** FW: GST

Hi Rebecca,

We are the industry association for cosmetics, personal care products (including sunscreens and moisturisers) and specialist chemicals like soaps, disinfectants and menstrual products.

I'm reaching out about the attached issue which we'd raised with S 22 (CC'd). Unfortunately some major retailers are now starting to apply GST on the back of the draft ATO ruling which is triggering sunscreen manufacturers to start reassessing the viability of some key products. I'm mindful that things are still getting sorted out but could I get you to take a look and perhaps chat to S 22 about the TGA's perspective? It'd could create a material issue on the back of the recent Choice article on sunscreens. September to February is peak sunscreen sales time.

Kind regards,

S 22

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**From:** S 22  
**Sent:** Wednesday, 22 October 2025 1:58 PM  
**To:** White, Rebecca (MP Office) <[rebecca.white.MP@aph.gov.au](mailto:rebecca.white.MP@aph.gov.au)>  
**Cc:** S 22  
**Subject:** FW: ICCR - Observer Files

Dear Assistant Minister White,

I'm reaching out following our recent meeting to highlight the International Cooperation on Cosmetics Regulation (ICCR) and their email (below).

The ICCR is a forum of both industry and regulators which meets regularly to progress regulation surrounding cosmetics, including sunscreens. Some of the areas covered by the ICCR can be found at <https://www.iccr-cosmetics.org/topics-documents>

In order to attend, it requires that our 'cosmetics regulator' request participation and attend. As our regulations for cosmetics and sunscreens are fragmented between AICIS, TGA, ACCC and DCCEEW, we don't have a clear single regulator per se. We approached AICIS who has a material role outside of therapeutic goods however Graeme Barden rightly notes that they aren't a cosmetics regulator.

In light of the fragmentation of our regulations, would you consider sending a representative of your office in place of a regulator?

Kind regards,

S 22



S 22

**From:** S 22

**Sent:** Wednesday, 20 August 2025 10:39 AM

**To:** [invites.white@health.gov.au](mailto:invites.white@health.gov.au)

**Cc:** S 22 White, Rebecca (MP Office) <[rebecca.white.MP@aph.gov.au](mailto:rebecca.white.MP@aph.gov.au)>

**Subject:** FW: Letter to Assistant Minister White

Attention – Assistant Minister White’s Diary Manager

Hello,

I am just following up on this invitation for the Assistant Minister to join Accord’s Industry Leader’s Dinner on the evening of Wednesday 3 September at the Boathouse restaurant (Canberra) to celebrate the 50<sup>th</sup> anniversary of our association. We do hope Assistant Minister White can join us.

Kind regards,

S 22



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**From:** S 22

**Sent:** Wednesday, 4 June 2025 2:32 PM

**To:** [Rebecca.White.MP@aph.gov.au](mailto:Rebecca.White.MP@aph.gov.au)

**Subject:** Letter to Assistant Minister White

Letter from S 22 to Assistant Minister the Hon  
Rebecca White MP. Meeting request and invitation.



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**From:** Invites White

**Sent:** Thursday, 13 November 2025 1:01 PM

**To:** S 22

**Cc:** S 22 ; Invites White

**Subject:** RE: Sunscreen Industry Forum | 21 November | Melbourne [SEC=OFFICIAL]

Dear S 22

Thank you for following up on your invitation for Assistant Minister White to attend the Sunscreen Industry Forum on 21 November.

We appreciate your patience as the office processes a high volume of invitations and meeting requests.

I can confirm your request has been referred for consideration and will be responded to shortly.

Warm regards

S 22

*The Department of Health, Disability and Ageing acknowledges First Nations peoples as the Traditional Owners of Country throughout Australia, and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to all Elders both past and present.*

**From:** S 22

**Sent:** Thursday, November 13, 2025 12:33 PM

**To:** Invites White <[Invites.White@health.gov.au](mailto:Invites.White@health.gov.au)>

**Cc:** White, Rebecca (MP Office) <[rebecca.white.mp@aph.gov.au](mailto:rebecca.white.mp@aph.gov.au)>;

S 22

**Subject:** RE: Sunscreen Industry Forum | 21 November | Melbourne

Dear Assistant Minister White,

I'm following up on this invitation for the 21<sup>st</sup> November. We can confirm attendance by several key people from the TGA along with over 30 leaders in the sunscreen industry including Australian manufacturers like Ensign and Baxter Laboratories and Jurlique, global companies like L'Oréal (La Roche Posay), Kenvue (Neutrogena, Aveeno), Beiersdorf (Nivea), Pierre Fabre (Avene), Shiseido and Kao (Bondi Sands) and the Cancer Council.

We'd be pleased to have you drop in by in person, on Zoom or a message from you to participants about the importance of Sunscreen for public health and skin cancer prevention in Australia.

A list of Accord members may be found at <https://accord.asn.au/about/members/>

Kind regards,

S 22

S 22

**Sent:** Friday, 31 October 2025 10:18 AM

**To:** 'invites.white@health.gov.au' <[invites.white@health.gov.au](mailto:invites.white@health.gov.au)>

**Cc:** White, Rebecca (MP Office) <[rebecca.white.mp@aph.gov.au](mailto:rebecca.white.mp@aph.gov.au)>;

S 22

**Subject:** Sunscreen Industry Forum | 21 November | Melbourne

Dear Assistant Minister White,

As you're aware, sunscreens have become an area of media attention in recent months. We had been planning to hold a sunscreen forum to progress a wide range of issues for this category of product and have now finalised planning. The goal is a roadmap for ensuring Australians have access to the best possible sunscreens and to avoid a future sunscreen crisis.

We'd be honoured if you would attend for part of the forum to speak to participants.

We will have representatives of the key brands in the room including L'Oréal (La Roche Posay), Beiersdorf (Nivea), Pierre Fabre (Avene) Cancer Council. Representatives from key Australian sunscreen manufacturers such as Ensign, Nowchem and Baxter Laboratories and we have invited consumer and other related groups.

Other key bodies invited include the Cosmetics Europe and PCPC (American

Cosmetics Association) who will attend by zoom and of course the TGA.  
Please let us know if you or a representative of your office can attend.  
Regards,

## A note to Sunscreen Company Senior Leaders

I am writing to invite you or a senior representative of your team to our upcoming Sunscreen Forum to be held in Melbourne on 21 November 2025.

### **Sunscreen Industry Forum**

**Friday 21 November**

**10.00am - 4.00pm**

**NAB Events Hub | 395 Bourke Street, Melbourne**

[Register your company representative](#)

Our aim is to ensure that Australian consumers continue to have access to safe, effective and affordable sunscreens. To do that, we believe collaboration across the sector is essential, with a focus on:

- Evidence-based and realistic approaches to ingredient safety
- Reliable and repeatable testing methods
- Access to new and affordable active ingredients, filters and excipients, particularly as older ones are phased out
- A streamlined manufacturing audit process that avoids duplication and supports compliance

This will be a facilitated session hosted by Catherine McGovern, a senior health, social service and policy specialist with expertise in government relations, policy and public affairs.

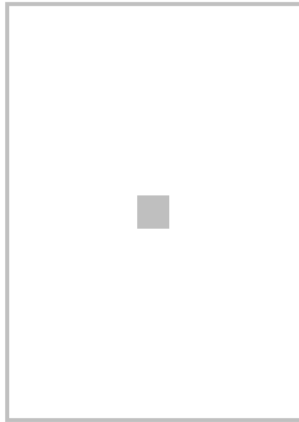
By the end of the day, we aim to create a clear, actionable roadmap that can be presented to government, outlining specific steps to safeguard and advance this important product category.

Further information on invited experts and government attendees will be confirmed soon.

**At this stage, the forum is open to one representative from each member company. Additional company representatives will be waitlisted and may be able to attend once we have a clearer picture of numbers.**

[Waitlist expression of interest form](#)

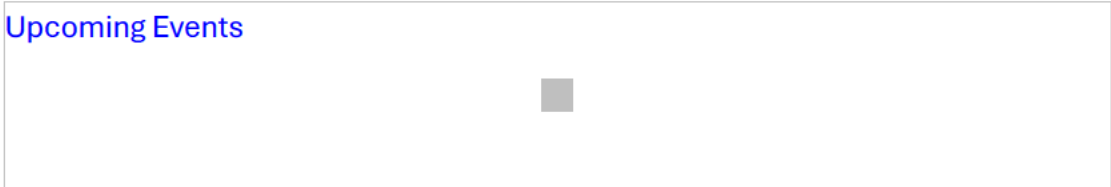
Thank you and we look forward to having you be a part of this important conversation.  
Kind regards



S 22



### Upcoming Events



Accord Australasia Limited, 22-36 Mountain Street, Suite C4.03, ULTIMO, NSW 2007, Australia, 02 9281 2322

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**From:** S 22  
**To:** Invites White  
**Cc:** S 22  
**Subject:** RE: Accord meeting with Assistant Min White Thurs morning [SEC=OFFICIAL]  
**Date:** Wednesday, 8 October 2025 10:21:31 AM  
**Attachments:** image001.png  
image002.png

Thank you S 22 Kind regards, S 22  
S 22 S 22

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**From:** Invites White  
**Sent:** Wednesday, 8 October 2025 9:27 AM  
**To:** S 22 ; Invites White  
**Cc:** S 22  
**Subject:** RE: Accord meeting with Assistant Min White Thurs morning [SEC=OFFICIAL]

Good morning S 22  
Thank you for your email and advise S 22 email address is:  
S 22

Warm regards,

S 22

*The Department of Health, Disability and Ageing acknowledges First Nations peoples as the Traditional Owners of Country throughout Australia, and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to all Elders both past and present.*

**From:** S 22  
**Sent:** Friday, 3 October 2025 3:11 PM  
**To:** Invites White <Invites.White@health.gov.au>  
**Subject:** RE: Accord meeting with Assistant Min White Thurs morning [SEC=OFFICIAL]  
Hi S 22

I am hoping you are able to share S 22 email address with me? The attached is a copy of Accord’s media statement responding to the recent sunscreen SPF report that ABC’s 7.30 Report aired the other night. This is something I would share direct with S 22 ideally, to keep the MO updated and briefed on industry issues responses, if I had her details.

Thanks and regards,

S 22



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**From:** Invites White <[Invites.White@health.gov.au](mailto:Invites.White@health.gov.au)>  
**Sent:** Wednesday, 24 September 2025 2:04 PM  
**To:** S 22 Invites White <[Invites.White@health.gov.au](mailto:Invites.White@health.gov.au)>  
**Cc:** S 22  
**Subject:** RE: Accord meeting with Assistant Min White Thurs morning [SEC=OFFICIAL]  
Hi S 22

Thank you. I have passed this information on the Assistant Minister.  
Warm regards,

S 22



*The Department of Health, Disability and Ageing acknowledges First Nations peoples as the Traditional Owners of Country throughout Australia, and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to all Elders both past and present.*

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**From:** S 22  
**Sent:** Wednesday, 24 September 2025 1:58 PM  
**To:** Invites White <[Invites.White@health.gov.au](mailto:Invites.White@health.gov.au)>  
**Cc:** S 22  
**Subject:** RE: Accord meeting with Assistant Min White Thurs morning [SEC=OFFICIAL]

OFFICIAL

Hello S 22

Sorry to bug you with another email, but in advance of our meeting tomorrow morning with Assistant Minister White, I just wanted to provide courtesy copies of Accord's:

- latest list of member companies
- 1-page briefing note on our asks of Government – i.e. lighter-touch regulation for cosmetics and sunscreens.

Kind regards,

S 22

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OFFICIAL

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**From:** Invites White <[Invites.White@health.gov.au](mailto:Invites.White@health.gov.au)>

**Sent:** Tuesday, 23 September 2025 9:23 AM

**To:** S 22 >; Invites White <[Invites.White@health.gov.au](mailto:Invites.White@health.gov.au)>

**Cc:** S 22

**Subject:** RE: Accord meeting with Assistant Min White Thurs morning [SEC=OFFICIAL]

Good morning S 22

Thank you for providing the media release, which I have passed on to the Assistant Minister White.

Kind regards,

S 22

*ges First Nations peoples as the Traditional Owners of Country throughout Australia, and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to all Elders both past and present.*

---

**From:** S 22

**Sent:** Tuesday, 23 September 2025 8:08 AM

**To:** Invites White <[Invites.White@health.gov.au](mailto:Invites.White@health.gov.au)>

**Cc:** S 22

**Subject:** Accord meeting with Assistant Min White Thurs morning

Dear S 22

In advance of our meeting this week with the assistant minister, I am sharing with the office a copy of a media release Accord issued yesterday. This relates to our submission to the Productivity Commission's recent report 'Creating a more dynamic and resilient economy'.

Consistent with the Government's productivity agenda and its renewed focus on better regulation, our media release and submission call for policy attention to be given to improving health portfolio regulation impacting on businesses making and marketing cosmetics and sunscreen products.

We look forward to catching up with Assistant Minister White on Thursday.

Kind regards,

S 22

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**From:** S 22

**Sent:** Wednesday, 27 August 2025 2:02 PM

**To:** Invites White <[Invites.White@health.gov.au](mailto:Invites.White@health.gov.au)>

**Cc:** S 22

**Subject:** RE: Letter to Assistant Minister White [SEC=OFFICIAL]

Dear S 22

Many thanks for this advice and for the availability details for Accord to meet with Assistant Minister White.

We are available for a Teams meeting at the date and time suggested. Please send through a Teams invite when you have chance. Attending the meeting for Accord will be:

S 22

Our primary agenda item will be to brief the Assistant Minister on the key policy matters in her portfolio that are impacting on businesses in the hygiene, personal care and speciality products industry.

Please let me know if there is anything else you need in advance of the meeting.

Kind regards,

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**From:** Invites White <[Invites.White@health.gov.au](mailto:Invites.White@health.gov.au)>

**Sent:** Tuesday, 26 August 2025 5:00 PM

**To:** S 22

**Subject:** Letter to Assistant Minister White [SEC=OFFICIAL]

Dear S 22

On behalf of Assistant Minister White, thank you for extending your kind invitation to the Industry Leaders Dinner on Wednesday, 3 September and the Industry Leaders Briefing on Tuesday, 4 September 2025.

Unfortunately, the Assistant Minister is unable to attend due to diary constraints.

I am pleased to inform you the Assistant Minister is able to accommodate a meeting on

**Thursday, 25 September 2025 at 9.30am-9:50am** via Microsoft Teams.

Grateful if you can please confirm this timing and who will be present at the meeting.

Warm regards,

S 22

*The Department of Health, Disability and Ageing acknowledges First Nations peoples as the Traditional Owners of Country throughout Australia, and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to all Elders both past and present.*

---

**From:** S 22

**Sent:** Wednesday, 20 August 2025 10:39 AM

**To:** [invites.white@health.gov.au](mailto:invites.white@health.gov.au)

**Cc:** S 22 White, Rebecca (MP Office)  
<[rebecca.white.MP@aph.gov.au](mailto:rebecca.white.MP@aph.gov.au)>

**Subject:** FW: Letter to Assistant Minister White

Attention – Assistant Minister White’s Diary Manager

Hello,

I am just following up on this invitation for the Assistant Minister to join Accord's Industry Leader's Dinner on the evening of Wednesday 3 September at the Boathouse restaurant (Canberra) to celebrate the 50<sup>th</sup> anniversary of our association. We do hope Assistant Minister White can join us.

Kind regards,

S 22



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S 22



**Accord Australasia Limited**  
 C4.03, 22-36 Mountain Street  
 Ultimo NSW 2007  
 +61 2 9281 2322  
 accord.asn.au



hygiene, cosmetic, personal care and specialty products

10 December 2025

Hon Rebecca White MP  
 Assistant Minister for Health and Aged Care; Assistant Minister for  
 Indigenous Health; Assistant Minister for Women  
 PO Box 6022  
 House of Representatives, Parliament House  
 Canberra ACT 2600

Dear Assistant Minister,

### **Policy certainty needed for GST on sunscreens that are health goods**

I am writing to you to seek your policy support for a much-needed amendment to *A New Tax System (Goods and Services Tax) (GST-free Health Goods) Determination 2022* (the Determination)<sup>1</sup>. A change to the Determination to align GST exemption of sunscreens with TGA regulation of sunscreens is needed to provide clarity and ensure that sun protection products relied on by Australian consumers, and in particular women, are GST-free.

I had previously written to your predecessor the Hon Ged Kearney MP on this matter and via your office received a delegated response from the TGA which I felt had missed the point of Accord's concern that all TGA-regulated sun protection products are public health goods and therefore should be GST-free. I am writing to you again following the less than clear new ATO guidance and to propose the simple solution of revised wording for Schedule I, Item 5 of the Determination.

On 19 November 2025, the ATO published *Goods and services tax determination: supplies of sunscreen* (GSTD 2025/2). GSTD 2025/2 clarifies the word 'principally' in the Determination, to apply GST to only some products that are regulated as therapeutic goods by the TGA.

During public consultation of draft GSTD 2025/2, Accord advised that many sunscreen companies had interpreted the Determination to mean that a product that is regulated by the TGA does not attract GST. The policy intent behind regulating sunscreens as therapeutic goods and GST exemption is the same – they are public health goods. Many companies, especially SMEs had not sought legal advice to interpret 'principally' which apparently has a very specific legal interpretation.

We thank the ATO for publishing its compliance approach in GSTD 2025/2 as an appendix, acknowledging some of our concerns. Our interpretation of the compliance approach is that ATO will not take a punitive retroactive action for sunscreens on the Australian Register of Therapeutic Goods (ARTG). However, the ATO will act if businesses are taking what it would consider inappropriate advantage of the compliance approach. While welcome, this compliance approach also means that deciding when GST applies will continue to be unclear for TGA regulated sunscreens that make claims other than sunscreen e.g. moisturising, insect repellent. Also, application of 10% GST on these products from this point onwards creates disadvantage for companies considering marketing new products.

From the viewpoint of skin cancer and melanoma prevention, the 1990s Nambour trial results demonstrate that regular use of sunscreen provides high levels of protection. Sun protection

<sup>1</sup> This Determination is a regulatory instrument that falls under the direct policy remit of the Health Minister.



products with moisturising benefits are the product category predominantly used by women for daily protection and therefore provide substantial public health benefits. It makes no sense to apply a 10% GST to these products that are already regulated by the TGA. I am reminded of the long but ultimately successful campaign to remove GST from menstrual products as posing an analogous situation in which products used by women were unfairly tax burdened.

Noting that the initial policy intent was to exempt sunscreens that are public health goods from application of GST, and the TGA is only meant to regulate sunscreens that provide public health benefit, Accord suggests that the Determination be amended to better align the two policy positions and welcome you raising this with the Health Minister. Our suggested revised wording for the Determination is provided in Attachment 1.

I thank you for your consideration of our policy suggestions and can be reached on [S 22](#) should you wish to discuss our proposal with me.

S 22

Yours sincerely



## Attachment 1

Current wording of the Schedule 1, Item 5 of the Determination:

*Sunscreen preparations for dermal application that:*  
*(a) are marketed principally for use as sunscreen; and*  
*(b) have a sun protection factor of 15 or more.*

Proposed new wording for Schedule 1, Item 5 of the Determination:

*Sunscreen preparations for dermal application that:*  
*(a) are listed on the Australian Register of Therapeutic Goods; and,*  
*(b) have a sun protection factor of 15 or more.*

