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Compression Garments & GST Ruling



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Due to some recent communication from the Australian Tax Office (ATO) regarding the GST classification of compression garments, OPC Health will be implementing some GST changes to its portfolio from March 1st 2024.

Compression socks are a compression garment under the GST regulations. They are GST-free only if they are:

- specifically designed for people with an illness or disability
- not widely used by people without an illness or disability.

However, compression socks will be a taxable supply when they are designed for, or widely used by, people in the general community to prevent:

- illness or disability
- legs and feet from getting tired and swollen from prolonged standing.

**This will include products such as:**

- travel socks that are designed for, and used by, people travelling on long flights for prevention of deep vein thrombosis (DVT).
- general-purpose compression socks designed for, and used by, people who stand for long periods of time to prevent legs becoming sore or swollen.
- sports or athletic compression socks that are used during or after athletic activity to assist in performance or muscle recovery.
- maternity socks that are designed for, and used by, pregnant people to lessen swollen feet and legs and water retention.

To ensure compliance with the ATO, OPC Health will be changing the GST status of all its medical grade ready to wear legwear to be GST applicable.

Medical compression garments which are ready to wear for the upper limb and our full custom-made assortment will continue to be GST exempt.