


STD 96/1W - Notice of Withdrawal - Sales tax: classification: meaning of bric-a-brac

 This cover sheet is provided for information only. It does not form part of *STD 96/1W - Notice of Withdrawal - Sales tax: classification: meaning of bric-a-brac*



Notice of Withdrawal

Sales Tax Determination

Sales tax: classification: meaning of bric-a-brac

Sales Tax Determination STD 96/1 is withdrawn with effect from today.

1. Sales Tax Determination STD 96/1 considers the classification of bric-a-brac and explains how they are excluded from concessional tax treatment afforded to certain goods under subitem 1(1) in Schedule 2 to the *Sales Tax (Exemptions and Classifications) Act 1992*.
2. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
3. The Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

11 July 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362