

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



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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Sales Tax Determination STD 96/1 is withdrawn with effect from today.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 The Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

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