

STD 97/2W - Notice of Withdrawal - Sales tax: classification of hand-held breast pump kits



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Notice of Withdrawal

Sales Tax Determination

Sales tax: classification of hand-held breast pump kits

Sales Tax Determination STD 97/2 is withdrawn with effect from today.

1. Sales Tax Determination STD 97/2 explains that hand-held breast pump kits are exempt from sales tax under item 80 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1992*. The Determination also provides advice on credit claims where sales tax has been paid.
2. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
3. This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

18 July 2007

ATO references

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