


# ***ST 2011W - Notice of Withdrawal - Home spa units***

 This cover sheet is provided for information only. It does not form part of *ST 2011W - Notice of Withdrawal - Home spa units*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Home spa units

Sales Tax Ruling ST 2011 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2011 explains that home spa units are not accepted as medical appliances for the purposes of item 42B of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, nor are they covered by item 123 of the First Schedule. In relation to item 90D of the First Schedule the units are not parts for household baths and not exempt under this item.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

7 February 2007

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ATO references

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ATOlaw topic: Sales Tax ~- Goods ~- household