


ST 2015W - Notice of Withdrawal - Sales tax: medical and surgical appliances - negative ion generators

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: medical and surgical appliances – negative ion generators

Sales Tax Ruling ST 2015 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2015 explains that negative ion generators are regarded as goods used by normally healthy people. The 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. They are taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

7 February 2007

ATO references

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