ST 2018W - Notice of Withdrawal - Sales tax: medical and surgical appliances: comfort support articles

Notice of Withdrawal

Sales Tax Ruling

Sales tax: medical and surgical appliances: comfort support articles

Sales Tax Ruling ST 2018 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2018 explains that while the products may provide relief for persons suffering from neck, back and shoulder pains they are not accepted as medical or surgical appliances and do not qualify for exemption under item 42B(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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