

ST 2021W - Notice of Withdrawal - Electronic games, wrist type and table type



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Notice of Withdrawal

Sales Tax Ruling

Electronic games, wrist type and table type

Sales Tax Ruling ST 2021 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2021 explains that game/watches are considered to be a novelty watch, that is, a watch with a game feature. As a watch it is covered by item 13 of the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and taxable at 32.5%. The table games, with time function, are not considered to be clocks and 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax ~~ Goods ~~ electronic equipment
Sales Tax ~~ Goods ~~ computing