


ST 2023W - Notice of Withdrawal - Sales tax: beer ticket dispensing machines

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: beer ticket dispensing machines

Sales Tax Ruling ST 2023 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2023 explains that the acquisition of a ticket from a beer ticket dispensing machine is not considered to involve the purchase of goods. What the ticket holder obtains is a chance to win a prize. The machines are covered by item 60 in the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are taxable at 32.5%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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