


ST 2035W - Notice of Withdrawal - Sales tax: portable food and drink coolers

 This cover sheet is provided for information only. It does not form part of *ST 2035W - Notice of Withdrawal - Sales tax: portable food and drink coolers*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: portable food and drink coolers

Sales Tax Ruling ST 2035 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2035 explains that goods of the kind used for household purposes and which perform a function of cooling or preserving food or drink during carriage are accepted as covered by item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are therefore taxable at 7.5%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

14 February 2007

ATO references

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax ~~ Food ~~ equipment