


# ***ST 2085W - Notice of Withdrawal - Sales tax: drugs and medicines - Nicorette***

 This cover sheet is provided for information only. It does not form part of *ST 2085W - Notice of Withdrawal - Sales tax: drugs and medicines - Nicorette*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: drugs and medicines – Nicorette

Sales Tax Ruling ST 2085 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2085 explains that Nicorette qualifies for exemption from sales tax under item 38 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

21 February 2007

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#### ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOlaw topic: Sales Tax ~- Health ~- medicines  
Sales Tax ~- Exemption ~- exempt goods