


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

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Notice of Withdrawal

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Sales Tax Ruling ST 2085 is withdrawn with effect from today.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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

21 February 2007

ATO references

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