


***ST 2086W - Notice of Withdrawal - Sales tax:  
imitation jewellery: items of personal adornment:  
toys***

 This cover sheet is provided for information only. It does not form part of *ST 2086W - Notice of Withdrawal - Sales tax: imitation jewellery: items of personal adornment: toys*



# Notice of Withdrawal

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## Sales Tax Ruling

Sales tax: imitation jewellery: items of  
personal adornment: toys

Sales Tax Ruling ST 2086 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2086 explains that the manner of packaging and the channels through which the children's playmate animals and dolls and their storage containers are marketed supports trade opinion that the range of products are not imitation jewellery nor items of personal adornment and any use of the items for personal adornment is incidental to their main function as children's playthings. It has accordingly been decided that all products in the range are not covered by item 1 of the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**  
21 February 2007

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ATO references

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