

ST 2099W - Notice of Withdrawal - Sales tax: medical sheepskin rugs

 This cover sheet is provided for information only. It does not form part of *ST 2099W - Notice of Withdrawal - Sales tax: medical sheepskin rugs*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: medical sheepskin rugs

Sales Tax Ruling ST 2099 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2099 explains that sheepskin rugs which meet a particular description and which are advertised and marketed as medical sheepskin rugs are exempt from sales tax under subitem 123(1) 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

28 February 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax ~~ Goods ~~ household
Sales Tax ~~ Health ~~ medical aids and appliances
Sales Tax ~~ Exemption ~~ exempt goods