

ST 2126W - Notice of Withdrawal - Sales tax: Touch-Tronic cordless automatic toothbrush

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: Touch-Tronic cordless automatic toothbrush

Sales Tax Ruling ST 2126 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2126 explains that the Touch-Tronic cordless automatic toothbrush is an integrated unit and qualifies for exemption from sales tax under subitem 45A(2) 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
7 March 2007

ATO references

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ATOlaw topic: Sales Tax -- Goods -- household
Sales Tax -- Goods -- electronic equipment
Sales Tax -- Exemption -- exempt goods