


***ST 2144W - Notice of Withdrawal - Sales tax:  
racehorses born in the United Kingdom but raised in  
and imported from New Zealand***

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# Notice of Withdrawal

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## Sales Tax Ruling

Sales tax: racehorses born in the United Kingdom but raised in and imported from New Zealand

Sales Tax Ruling ST 2144 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2144 explains that the racehorses are the produce of the United Kingdom and not New Zealand. Accordingly the provisions of subitem 111(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* do not apply and the racehorses 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

7 March 2007

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ATO references

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax ~~ Primary production ~~ livestock