


ST 2175W - Notice of Withdrawal - Sales tax: plastic bangles: imitation jewellery: items of personal adornment

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: plastic bangles: imitation
jewellery: items of personal adornment

Sales Tax Ruling ST 2175 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2175 explains that bangles, plain or otherwise, irrespective of their value and whether or not described as 'toy' bangles are, for the purposes of item 1 of the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, no different in principle from more expensive bangles for use by children or adults. They are imitation jewellery or personal adornments for the purpose of item 1 and are taxable at 30%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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 March 2007

ATO references

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