


# ***ST 2200W - Notice of Withdrawal - Sales tax: herbal teas and tea alternatives***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: herbal teas and tea alternatives

Sales Tax Ruling ST 2200 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2200 explains that from 20 September 1985 herbal teas or tea alternatives such as rooibos tea and rooitea are exempt from sales tax under subitem 35A(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and that Taxation Ruling ST 2157 is modified accordingly.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

28 March 2007

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#### ATO references

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