


# ***ST 2203W - Notice of Withdrawal - Sales tax: biscuits***

 This cover sheet is provided for information only. It does not form part of *ST 2203W - Notice of Withdrawal - Sales tax: biscuits*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: biscuits

Sales Tax Ruling ST 2203 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2203 explains that the combined effect of item 23 of the First Schedule and item 4 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* is that the only biscuits which are exempt from sales tax are those sold by retail directly from the premises or vehicles in which they are manufactured. From 20 September 1985 all other biscuits are taxable at the rate of 10% under item 4 in the Third Schedule.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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