


ST 2214W - Notice of Withdrawal - Sales tax: precious and semi-precious stones

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: precious and semi-precious stones

Sales Tax Ruling ST 2214 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2214 explains the classification for sales tax purposes of precious and semi-precious stones under 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

28 March 2007

ATO references

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ATOlaw topic: Sales Tax ~- Goods ~- precious metals and stones