


ST 2223W - Notice of Withdrawal - Sales tax: seashell - cuttlebone

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: seashell – cuttlebone

Sales Tax Ruling ST 2223 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2223 explains that cuttlebone is a seashell and is therefore exempt from sales tax under subitem 82(2) of the First Schedule to 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

4 April 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax ~~ Primary production ~~ fishing
Sales Tax ~~ Exemption ~~ exempt goods