

# ***ST 2226W - Notice of Withdrawal - Sales tax: dandelion beverages***



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: dandelion beverages

Sales Tax Ruling ST 2226 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2226 explains that dandelion tea is 'tea' for the purposes of subitem 35A(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and is exempt from sales tax. Dandelion coffee and dandelion beverages are preparations that are marketed as coffee substitutes but they do not consist principally of cereal or cereal products. They are not exempt under subitem 35A(5) but are taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

4 April 2007

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ATO references

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ATOlaw topic: Sales Tax ~~ Food ~~ beverages