

# ***ST 2241W - Notice of Withdrawal - Sales tax: therapeutic lounge/recliner chairs***

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## Notice of Withdrawal

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### Sales Tax Ruling

### Sales tax: therapeutic lounge/recliner chairs

Sales Tax Ruling ST 2241 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2241 explains that 'therapeutic' and conventional lounge/recliner chairs are not exempt under subitem 123(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Manually operated 'therapeutic' lounge/recliner chairs are household furniture covered by item 1 of the Third Schedule to that Act, and taxable at 10%. The sales tax classification of the electrically operated 'therapeutic' lounge/recliner chair is different as they are sold exclusively to persons suffering from sickness, disease or disablement and exempt from sales tax under subitem 123(1).
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
11 April 2007

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#### ATO references

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