


# ***ST 2274W - Notice of Withdrawal - Sales tax: chocolate coated frozen bananas***

 This cover sheet is provided for information only. It does not form part of *ST 2274W - Notice of Withdrawal - Sales tax: chocolate coated frozen bananas*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: chocolate coated frozen bananas

Sales Tax Ruling ST 2274 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2274 explains that chocolate coated bananas on sticks are exempt from sales tax under item 23 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**  
24 April 2007

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#### ATO references

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ATOlaw topic: Sales Tax ~ Food ~ confectionery  
Sales Tax ~ Exemption ~ exempt goods