


# ***ST 2297W - Notice of Withdrawal - Sales tax: digital diary, an electronic logging device***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: digital diary, an electronic logging device

Sales Tax Ruling ST 2297 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2297 explains that there is no provision in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* that would exempt the Digital Diary. It is 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
2 May 2007

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#### ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ electronic equipment