


ST 2307W - Notice of Withdrawal - Sales tax: savoury snacks - dried meat products

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: savoury snacks – dried meat products

Sales Tax Ruling ST 2307 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2307 explains that when 'Beef Jerky', a sealed dehydrated marinated beef snack, is sold as a packaged ready to eat meat snack in chip or slice form, it is considered to be a savoury snack and is taxable at the rate of 10% under item 4 in the Third 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 This Ruling is no longer current and does not apply to transactions occurring or on after 1 July 2000.

Commissioner of Taxation

2 May 2007

ATO references

NO: 2006/20258
ISSN: 1443-5160
ATOlaw topic: Sales Tax ~~ Food ~~ consumables