


# ***ST 2311W - Notice of Withdrawal - Sales tax: sailboard harnesses***

 This cover sheet is provided for information only. It does not form part of *ST 2311W - Notice of Withdrawal - Sales tax: sailboard harnesses*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: sailboard harnesses

Sales Tax Ruling ST 2311 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2311 explains that sailboard harnesses are used by participants in the sport of sailboarding. They are human wear and exempt under subitem 120(1) in 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

2 May 2007

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ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ garden and outdoor equipment  
Sales Tax ~~ Exemption ~~ exempt goods