


# ***ST 2317W - Notice of Withdrawal - Sales tax: safety sides for hospital beds***

 This cover sheet is provided for information only. It does not form part of *ST 2317W - Notice of Withdrawal - Sales tax: safety sides for hospital beds*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: safety sides for hospital beds

Sales Tax Ruling ST 2317 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2317 explains that safety sides of the kind marketed and used exclusively or principally for attachment to hospital beds are accepted to be parts for surgical appliances for the purposes of item 41 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are exempt.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO: 2006/20258  
ISSN: 1443-5160  
ATOlaw topic: Sales Tax ~~ Health ~~ medical aids and appliances  
Sales Tax ~~ Health ~~ medical equipment  
Sales Tax ~~ Exemption ~~ exempt goods