


# ***ST 2353W - Notice of Withdrawal - Sales tax: pulse monitors***

 This cover sheet is provided for information only. It does not form part of *ST 2353W - Notice of Withdrawal - Sales tax: pulse monitors*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: pulse monitors

Sales Tax Ruling ST 2353 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2353 explains the pulse monitor's predominant function is to measure pulse rate. While all models have time display and recording functions (such as a clock and stopwatch) and one model is available with detachable wrist straps so that it may be worn on the wrist, none of the models is a watch or clock covered by items 13 and 16 respectively in the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Nor is any model promoted or sold for that purpose.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

16 May 2007

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ATO references

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ATOlaw topic: Sales Tax -- Goods -- health and hygiene  
Sales Tax -- Health -- medical equipment  
Sales Tax -- Health -- medical aids and appliances