


# ***ST 2363W - Notice of Withdrawal - Sales tax: wrapping materials and bags***

 This cover sheet is provided for information only. It does not form part of *ST 2363W - Notice of Withdrawal - Sales tax: wrapping materials and bags*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: wrapping materials and bags

Sales Tax Ruling ST 2363 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2363 explains the various exemptions and rates of sales tax that apply to wrapping materials and bags.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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 -- Manufacturing -- packaging