


# ***ST 2386W - Notice of Withdrawal - Sales tax: local and imported coral***

 This cover sheet is provided for information only. It does not form part of *ST 2386W - Notice of Withdrawal - Sales tax: local and imported coral*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: local and imported coral

Sales Tax Ruling ST 2386 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2386 explains that coral is not a 'seashell', nor is it 'mined'. Local and imported coral is not exempt from sales tax under either subitem 21(1) or subitem 82(2) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. It is taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

23 May 2007

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ATO references

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ATOlaw topic: Sales Tax ~~ Imports and exports ~~ imports  
Sales Tax ~~ Primary production ~~ fishing