


ST 2393W - Notice of Withdrawal - Sales tax: ear sleeper/protector

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: ear sleeper/protector

Sales Tax Ruling ST 2393 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2393 explains that the ear sleeper/protector is worn for personal adornment. It is therefore covered by item 1 of the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and taxable at the rate of 30%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation
30 May 2007

ATO references

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