ST 2417W - Notice of Withdrawal - Sales tax: medical body splint and support

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Australian Government Australian Taxation Office Sales Tax Ruling **ST 2417** Page 1 of 1

Notice of Withdrawal

Sales Tax Ruling

Sales tax: medical body splint and support

Sales Tax Ruling ST 2417 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2417 explains that the medical body splint and support is a surgical material of a kind covered by item 41 in the First Schedule to the *Sales Tax (Exemptions and Classification) Act 1935*, and is therefore exempt from sales tax.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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 6 June 2007

ATO referencesNO:2006/20258ISSN:1039-4362ATOlaw topic:Sales Tax ~~ Health ~~ medical aids and appliances
Sales Tax ~~ Exemption ~~ exempt goods

