


ST 2460W - Notice of Withdrawal - Sales tax: imported unsolicited gifts

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: imported unsolicited gifts

Sales Tax Ruling ST 2460 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2460 explains that sales tax is payable on imported goods, including unsolicited gifts, unless the goods are covered by an exemption item in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. It superseded Taxation Ruling ST 2235.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

13 June 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Imports and exports ~~ imports
Sales Tax ~~ Goods ~~ household
Sales Tax ~~ Exemption ~~ exempt goods