


# ***SST 12W - Notice of Withdrawal - Sales tax: classification of drugs, medicines and sunscreen preparations***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: classification of drugs, medicines and sunscreen preparations

Sales Tax Ruling SST 12 is withdrawn with effect from today.

1. The sales tax law provides exemption from sales tax for certain categories of drugs and medicines and some sunscreen preparations. Sales Tax Ruling SST 12:
  - explains the provisions of the law that determine whether products are exempt;
  - provides some practical guidelines to make the law easier to apply; and
  - explains how manufacturers and importers can get further advice from the Taxation Office.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
31 January 2007

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ATO references

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