ST 2028W - Notice of Withdrawal - Sales tax: cosmetics for use by persons suffering from sickness, disease or disablement - Covermark products

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: cosmetics for use by persons suffering from sickness, disease or disablement – Covermark products

Sales Tax Ruling ST 2028 is withdrawn with effect from today.

- 1. Sales Tax Ruling ST 2028 explains that although comprising make-up type products they are not cosmetics ordinarily used by other persons. Exemption under item 123 of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935 applies to the Covermark range of products.
- 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

7 February 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ health and hygiene

Sales Tax ~~ Exemption ~~ exempt goods

Sales Tax ~~ Goods ~~ cosmetics