


# ***ST 2054W - Notice of Withdrawal - Sales tax: plastic fish bowls and plastic fish tanks***

 This cover sheet is provided for information only. It does not form part of *ST 2054W - Notice of Withdrawal - Sales tax: plastic fish bowls and plastic fish tanks*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: plastic fish bowls and plastic fish tanks

Sales Tax Ruling ST 2054 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2054 explains that plastic fish bowls and fish tanks which are ordinarily used for household purposes are covered by subitem 1(c) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

14 February 2007

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#### ATO references

NO:	2006/20258
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ATOlaw topic:	Sales Tax ~~ Goods ~~ household
	Sales Tax ~~ Primary production ~~ fishing
	Sales Tax ~~ Exemption ~~ exempt goods