


ST 2065W - Notice of Withdrawal - Sales tax: swatches

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: swatches

Sales Tax Ruling ST 2065 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2065 explains that all swatches should be treated the same for sales tax purposes under the *Sales Tax Assessment Act (No. 1) 1930* regardless of whether they are produced by professional swatch makers or by manufacturers or wholesalers.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

14 February 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ clothing and accessories