


ST 2069W - Notice of Withdrawal - Sales tax: boxes, cases and crates

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: boxes, cases and crates

Sales Tax Ruling ST 2069 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2069 explains that wire or ornamesh containers of the types described that are ordinarily used in the marketing of bread, muffins, crumpets, cakes, etc. are accepted as crates and are conditionally exempt under subitem 93(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Trolleys, trolley bogie bases and stands in which the wire crates rest, including end frames and headboards, are taxable at the general rate. The cardboard display unit used in the marketing of muffins and crumpets is not accepted as a box, case or crate and is taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
21 February 2007

ATO references

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