


ST 2092W - Notice of Withdrawal - Sales tax: the Australian Bicentennial Flag

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: the Australian Bicentennial Flag

Sales Tax Ruling ST 2092 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2092 explains that the Australian Bicentennial flag is an emblem of Australia within the meaning of paragraph 141(a) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Bicentennial flags made of cloth, paper or plastic sheeting qualify for exemption from sales tax.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax -- Goods -- collectables
Sales Tax -- Goods -- equipment other
Sales Tax -- Exemption -- exempt goods