


***ST 2112W - Notice of Withdrawal - Sales tax:
maraschino cherries, drained cherries, glace cherries
and crystallised cherries***

 This cover sheet is provided for information only. It does not form part of *ST 2112W - Notice of Withdrawal - Sales tax: maraschino cherries, drained cherries, glace cherries and crystallised cherries*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: maraschino cherries, drained cherries, glace cherries and crystallised cherries

Sales Tax Ruling ST 2112 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2112 explains that drained cherries, glace cherries and crystallised cherries, irrespective of the names under which they are marketed, are excluded from the exemptions allowed in items 28 and 35C of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. They are taxable at the general rate. Maraschino cherries are exempt from sales tax under subitem 28(1) or item 35C of the First Schedule.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

28 February 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax ~ Food ~ confectionery
Sales Tax ~ Exemption ~ exempt goods