


# ***ST 2136W - Notice of Withdrawal - Sales tax: bubble bath and other bath products***

 This cover sheet is provided for information only. It does not form part of *ST 2136W - Notice of Withdrawal - Sales tax: bubble bath and other bath products*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: bubble bath and other bath products

Sales Tax Ruling ST 2136 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2136 explains that products sold as bubble baths or in competition with bubble baths and foam producing preparations are covered by item 28 of the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are taxable at 32.5%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

7 March 2007

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#### ATO references

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