


# ***ST 2138W - Notice of Withdrawal - Sales tax: Take Two Expandable Baby Bag/Nappy Bag***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: Take Two Expandable Baby Bag/Nappy Bag

Sales Tax Ruling ST 2138 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2138 explains that the Take Two Expandable Baby Bag/Nappy Bag and similar products do not come within any of the categories specified in item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Because they are general purpose carry bags used for carrying a wide range of baby necessities, they are not laundry bags and are not covered by paragraph (h) of subitem 8(1) of the Third Schedule. They are 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

7 March 2007

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ATO references

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ATOlaw topic: Sales Tax -- Goods -- clothing and accessories  
Sales Tax -- Goods -- equipment other