


# ***ST 2160W - Notice of Withdrawal - Sales tax: In-Trol Appetite and Smoking Control System***

 This cover sheet is provided for information only. It does not form part of *ST 2160W - Notice of Withdrawal - Sales tax: In-Trol Appetite and Smoking Control System*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: In-Trol Appetite and Smoking Control System

Sales Tax Ruling ST 2160 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2160 explains that the inhalator, carrying case and eye-dropper are not drugs or medicines, nor is there any evidence that the concentrate is a drug or medicine. The In-Trol System does not qualify for exemption under item 38 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* or any other exemption provision. It 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

14 March 2007

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ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOlaw topic: Sales Tax ~~ Goods ~~ health and hygiene  
Sales Tax ~~ Health ~~ medicines