


ST 2212W - Notice of Withdrawal - Sales tax: planter hooks and brackets and picture hooks

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: planter hooks and brackets and picture hooks

Sales Tax Ruling ST 2212 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2212 explains that planter hooks and brackets and picture hooks are not covered by either subitem 84(2) of the First Schedule or item 2 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* but are taxable at the rate of 20%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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 March 2007

ATO references

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