


ST 2243W - Notice of Withdrawal - Sales tax: Keyboard WristRest

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: Keyboard WristRest

Sales Tax Ruling ST 2243 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2243 explains that the Keyboard WristRest is not exempt from sales tax under subitem 123(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. It is for the use of able bodied persons and is in the nature of an aid for typists. It is not expressly for use by persons suffering from sickness, disease or disablement.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

11 April 2007

ATO references

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