


# ***ST 2275W - Notice of Withdrawal - Sales tax: archery accessories***

 This cover sheet is provided for information only. It does not form part of *ST 2275W - Notice of Withdrawal - Sales tax: archery accessories*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: archery accessories

Sales Tax Ruling ST 2275 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2275 explains that finger tabs, shooting gloves and chest protectors designed for use by participants in the sport of archery are clothes for human wear and exempt under subitem 120(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

24 April 2007

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ATO references

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