


ST 2277W - Notice of Withdrawal - Sales tax: birdseed - pigeon, pheasant and quail mixes

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: birdseed – pigeon, pheasant and quail mixes

Sales Tax Ruling ST 2277 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2277 explains that pigeons, pheasants and quail are not birds kept as domestic pets. Birdseed mixes and other food for birds marketed exclusively or principally as food for pigeons, pheasants or quail are exempt from sales tax under item 108 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

24 April 2007

ATO references

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ATOLaw topic: Sales Tax -- Primary production -- livestock

Sales Tax -- Exemption -- exempt goods