


ST 2288W - Notice of Withdrawal - Sales tax: Dreamtime Pillow Sound

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: Dreamtime Pillow Sound

Sales Tax Ruling ST 2288 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2288 explains that the sound pad component of the Dreamtime Pillow Sound product qualifies for exemption under subitem 124(5) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* as it is designed for use with bassinettes, cradles, sleeping baskets and cots.
2. The cassette tape that is played is designed for use with cassette players. Although the recorded material on the tape is suitable for use only for babies and has been recorded for that purpose, the fact remains that cassette tapes are goods designed for use with cassette players, and not bassinettes, cradles, cots and other similar baby equipment. The cassette tapes do not qualify for exemption under subitem 124(5) but are taxable at the general rate.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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