

# ***ST 2289W - Notice of Withdrawal - Sales tax: loofahs***



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: loofahs

Sales Tax Ruling ST 2289 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2289 explains that Loofahs are considered to be sponges of the kind covered by item 9 in the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. The threading of Loofahs onto a rope does not alter the product's identity as a sponge and Loofahs with rope are also covered by item 9. Loofahs, with or without a rope attached, are taxable at the rate of 10%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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