## ST 2298W - Notice of Withdrawal - Sales tax: walking sticks

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## Notice of Withdrawal

## Sales Tax Ruling

Sales tax: walking sticks

Sales Tax Ruling ST 2298 is withdrawn with effect from today.

- 1. Sales Tax Ruling ST 2298 explains which types of walking sticks qualify for exemption under subitem 123(1) in 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

2 May 2007

ATO references

NO: 2006/20258 ISSN: 1443-5160

ATOlaw topic: Sales Tax ~~ Goods ~~ health and hygiene

Sales Tax ~~ Health ~~ medical aids and appliances

Sales Tax ~~ Exemption ~~ exempt goods