


# ***ST 2345W - Notice of Withdrawal - Sales tax: fruit juice products used as food flavouring***

 This cover sheet is provided for information only. It does not form part of *ST 2345W - Notice of Withdrawal - Sales tax: fruit juice products used as food flavouring*



---

# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: fruit juice products used as food flavouring

Sales Tax Ruling ST 2345 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2345 explains that, from 20 August 1986, the fruit juice products to which the item refers shall bear sales tax at the rate of 10%. This means that, notwithstanding that a particular fruit juice product might otherwise fall within the terms of the general exemption granted by item 23 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, to the extent that it also falls within the terms of item 5(2)(b) in the Third Schedule to that Act it is taxable at the rate of 10%. In other words the general provision must give way to the specific provisions dealing with fruit juice products.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

16 May 2007

---

ATO references

NO: 2006/20258  
ISSN: 1443-5160  
ATOlaw topic: Sales Tax ~~ Food ~~ beverages  
Sales Tax ~~ Food ~~ consumables