ST 2363W - Notice of Withdrawal - Sales tax: wrapping materials and bags

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: wrapping materials and bags

Sales Tax Ruling ST 2363 is withdrawn with effect from today.

- 1. Sales Tax Ruling ST 2363 explains the various exemptions and rates of sales tax that apply to wrapping materials and bags.
- 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

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ATOlaw topic: Sales Tax ~~ Manufacturing ~~ packaging