


ST 2379W - Notice of Withdrawal - Sales tax: crystallised, drained, glaze and preserved ginger

 This cover sheet is provided for information only. It does not form part of *ST 2379W - Notice of Withdrawal - Sales tax: crystallised, drained, glaze and preserved ginger*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: crystallised, drained, glace and preserved ginger

Sales Tax Ruling ST 2379 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2379 explains that the ginger products, being confectionery, are excluded from exemption under item 23 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. They are covered by item 4 in the Third Schedule to that Act and are taxable at 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

23 May 2007

ATO references

NO:	2006/20258
ISSN:	1039-4362
ATOlaw topic:	Sales Tax ~~ Food ~~ confectionery
	Sales Tax ~~ Exemption ~~ exempt goods