

# ***ST 2395W - Notice of Withdrawal - Sales tax: medicated confectionery***



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: medicated confectionery

Sales Tax Ruling ST 2395 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2395 considers whether various products are exempt from sales tax under item 38 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* as drugs and medicines or whether they are medicated confectionery and taxable at 10% as confectionery under item 4 of the Third Schedule to that Act.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

30 May 2007

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ATO references

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	Sales Tax ~~ Health ~~ medicines
	Sales Tax ~~ Exemption ~~ exempt goods