


ST 2421W - Notice of Withdrawal - Sales tax: student desks

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: student desks

Sales Tax Ruling ST 2421 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2421 explains that student desks generally not exceeding 122cm x 61cm are furniture of a kind ordinarily used for household purposes and are therefore covered by item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classification) Act 1935* and are taxable at 10%. Student desks of larger dimensions are also taxable at 10% provided that they are not office desks and are marketed almost exclusively through department stores and other retailers of household furniture.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

6 June 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Education ~~ equipment