


# ***ST 2425W - Notice of Withdrawal - Sales tax: bowling green step for disabled persons***

 This cover sheet is provided for information only. It does not form part of *ST 2425W - Notice of Withdrawal - Sales tax: bowling green step for disabled persons*



---

# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: bowling green step for disabled persons

Sales Tax Ruling ST 2425 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2425 explains the step is designed and manufactured expressly for use by disabled persons. It is exempt from sales tax under subitem 123(1) in the First Schedule to the *Sales Tax (Exemptions and Classification) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO: 2006/20258  
ISSN: 1039-4362  
ATOlaw topic: Sales Tax -- Health -- medical aids and appliances  
Sales Tax -- Exemption -- exempt goods