


ST 2007W - Notice of Withdrawal - Electronic contraceptive clock (also described as a Rhythm Clock)

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Notice of Withdrawal

Sales Tax Ruling

Electronic contraceptive clock (also described as a Rhythm Clock)

Sales Tax Ruling ST 2007 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2007 explains that item 150 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* does not include aids to conception or aids to contraception. Therefore, the device is not a contraceptive and is not covered by item 150 and is taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

7 February 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Health ~~ medical aids and appliances
Sales Tax ~~ Goods ~~ health and hygiene