


# ***ST 2042W - Notice of Withdrawal - Sales tax: baby lambskin rugs***

 This cover sheet is provided for information only. It does not form part of *ST 2042W - Notice of Withdrawal - Sales tax: baby lambskin rugs*



# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: baby lambskin rugs

Sales Tax Ruling ST 2042 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2042 explains that lambskin rugs for use with a bassinette, cradle, cot, perambulator or other infant carrying device mentioned in item 124 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, may qualify for exemption under subitem 124(5) where the rugs are advertised and marketed for use with the products mentioned and are of a size consistent with their use by infants.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
14 February 2007

---

#### ATO references

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