

ST 2066W - Notice of Withdrawal - Sales tax: anti-dandruff preparations

 This cover sheet is provided for information only. It does not form part of *ST 2066W - Notice of Withdrawal - Sales tax: anti-dandruff preparations*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: anti-dandruff preparations

Sales Tax Ruling ST 2066 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2066 explains that where the method of applying an anti-dandruff treatment product is by shampooing it on to the hair and scalp it has been concluded that it is an anti-dandruff foam or shampoo. As such these products and other similar anti-dandruff shampoos are excluded from exemption under item 38 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. They are considered to be hair lotions, hair tonics, hair medications or shampoos contained in item 19 of the Second Schedule to that Act and are taxable at 32.5%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

21 February 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax ~~ Goods ~~ health and hygiene
Sales Tax ~~ Health ~~ medicines