


ST 2088W - Notice of Withdrawal - Sales tax: protective sporting wear

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: protective sporting wear

Sales Tax Ruling ST 2088 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2088 explains that articles of protective sporting wear that are clothes for human wear and exempt under subitem 120(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, include head wear and other protectors, protective pads and protective gloves.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

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ATOlaw topic: Sales Tax ~~ Goods ~~ clothing and accessories
Sales Tax ~~ Exemption ~~ exempt goods
Sales Tax ~~ Health ~~ medical aids and appliances