


ST 2180W - Notice of Withdrawal - Sales tax: floral tributes

 This cover sheet is provided for information only. It does not form part of *ST 2180W - Notice of Withdrawal - Sales tax: floral tributes*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: floral tributes

Sales Tax Ruling ST 2180 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2180 explains the various rates of sales tax under items 21, 113 and 137 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* that apply to floral tributes and their components.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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 March 2007

ATO references

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