


# ***ST 2227W - Notice of Withdrawal - Sales tax: savoury snacks - nuts and seeds***

 This cover sheet is provided for information only. It does not form part of *ST 2227W - Notice of Withdrawal - Sales tax: savoury snacks - nuts and seeds*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: savoury snacks – nuts and seeds

Sales Tax Ruling ST 2227 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2227 explains the various rates of sales tax that apply to nut and seed based savoury snack products. Raw nuts and raw seeds are exempt from sales tax under item 23 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. All nuts that have been processed or treated by salting, spicing, smoking, roasting or in any similar manner, are taxable at the rate of 10% under item 4 of the Third Schedule to that Act.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

4 April 2007

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#### ATO references

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