


ST 2231W - Notice of Withdrawal - Sales tax: miniature goods

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: miniature goods

Sales Tax Ruling ST 2231 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2231 explains that miniature novelties or ornaments are taxable at the general rate of 20%. Item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* does not cover miniatures of goods which would only be purchased for their novelty value and not for any utilitarian purpose.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

4 April 2007

ATO references

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