


ST 2235W - Notice of Withdrawal - Sales tax: imported unsolicited gifts

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: imported unsolicited gifts

Sales Tax Ruling ST 2235 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2235 explains that sales tax is now payable on imported unsolicited gifts unless they are covered by one of the exemption items of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. A limited sales tax exemption is also available under paragraph 145(a) of the First Schedule, for imported goods, including unsolicited gifts that are insubstantial in value.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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ATOlaw topic: Sales Tax ~~ Imports and exports ~~ imports
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Sales Tax ~~ Goods ~~ film, video and television