


# ***ST 2252W - Notice of Withdrawal - Sales tax: tonic wines***

 This cover sheet is provided for information only. It does not form part of *ST 2252W - Notice of Withdrawal - Sales tax: tonic wines*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: tonic wines

Sales Tax Ruling ST 2252 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2252 explains that tonic wines are wines or other similar fermented alcoholic beverages for the purposes of item 1 of the Sixth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Tonic wines are taxable at the rate of 10%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

11 April 2007

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ATO references

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