


# ***ST 2417W - Notice of Withdrawal - Sales tax: medical body splint and support***

 This cover sheet is provided for information only. It does not form part of *ST 2417W - Notice of Withdrawal - Sales tax: medical body splint and support*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: medical body splint and support

Sales Tax Ruling ST 2417 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2417 explains that the medical body splint and support is a surgical material of a kind covered by item 41 in the First Schedule to the *Sales Tax (Exemptions and Classification) Act 1935*, and is therefore exempt from sales tax.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
6 June 2007

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#### ATO references

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ATOlaw topic: Sales Tax ~~ Health ~~ medical aids and appliances  
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