


# ***ST 2434W - Notice of Withdrawal - Sales tax: mousse***

 This cover sheet is provided for information only. It does not form part of *ST 2434W - Notice of Withdrawal - Sales tax: mousse*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: mousse

Sales Tax Ruling ST 2434 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2434 explains that ready prepared mousse desserts, including those frozen for delivery purposes but which are completely thawed before serving, and dry mousse mixes, are exempt from sales tax under item 23 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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	Sales Tax ~~ Food ~~ consumables
	Sales Tax ~~ Exemption ~~ exempt goods