


***ST 2028W - Notice of Withdrawal - Sales tax:  
cosmetics for use by persons suffering from  
sickness, disease or disablement - Covermark  
products***

 This cover sheet is provided for information only. It does not form part of *ST 2028W - Notice of Withdrawal - Sales tax: cosmetics for use by persons suffering from sickness, disease or disablement - Covermark products*



# Notice of Withdrawal

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## Sales Tax Ruling

Sales tax: cosmetics for use by persons suffering from sickness, disease or disablement – Covermark products

Sales Tax Ruling ST 2028 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2028 explains that although comprising make-up type products they are not cosmetics ordinarily used by other persons. Exemption under item 123 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* applies to the Covermark range of products.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

7 February 2007

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### ATO references

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Sales Tax ~~ Exemption ~~ exempt goods  
Sales Tax ~~ Goods ~~ cosmetics