


ST 2209W - Notice of Withdrawal - Sales tax: Nail-Safe

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: Nail-Safe

Sales Tax Ruling ST 2209 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2209 explains that the device is a hand tool and, although not used exclusively or primarily and principally for industrial purposes, it is accepted that there is sufficient industrial use to say that it is of a kind used for such purposes. Accordingly, 'Nail-Safe' is taxable at the rate of 10% under subitem 5(1) of the Third 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation
28 March 2007

ATO references

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