


ST 2329W - Notice of Withdrawal - Sales tax: money belts, security holsters

 This cover sheet is provided for information only. It does not form part of *ST 2329W - Notice of Withdrawal - Sales tax: money belts, security holsters*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: money belts, security holsters

Sales Tax Ruling ST 2329 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2329 explains that money belts and security holsters are not articles of clothing for human wear. They do not qualify for exemption under item 120 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* but are taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

9 May 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ clothing and accessories