


ST 2360W - Notice of Withdrawal - Sales tax: shells/casings for edible fillings

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: shells/casings for edible fillings

Sales Tax Ruling ST 2360 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2360 explains that brandy snap casings, meringue shells, cream puff shells, taco shells, vol-au-vent cases, and similar food casings and shells which are intended to have a filling added before consumption are exempt 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

16 May 2007

ATO references

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