


# ***STD 95/5W - Notice of Withdrawal - Sales tax: classification of water treatment equipment and chemicals used in air conditioning systems***

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# Notice of Withdrawal

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## Sales Tax Determination

### Sales tax: classification of water treatment equipment and chemicals used in air conditioning systems

Sales Tax Determination STD 95/5 is withdrawn with effect from today.

1. Sales Tax Determination STD 95/5 sets out the various sales tax rates applicable to water treatment equipment and chemicals used in air-conditioning systems. It also explains why different rates apply.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

11 July 2007

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#### ATO references

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