

ST 2005W - Notice of Withdrawal - Sales tax electrically protective modem isolators



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Notice of Withdrawal

Sales Tax Ruling

Sales tax electrically protective modem isolators

Sales Tax Ruling ST 2005 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2005 explains that protective modem isolators are exempt under item 113G of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, where they are for use exclusively or primarily and principally in protecting persons engaged in industrial operations.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

31 January 2007

ATO references

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