

# ***ST 2014W - Notice of Withdrawal - Sales tax: hand tools: Little Beaver Easy Home Spray Outfit***



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## Notice of Withdrawal

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### Sales Tax Ruling

### Sales tax: hand tools: Little Beaver Easy Home Spray Outfit

Sales Tax Ruling ST 2014 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2014 explains that the outfit manufactured by Commonwealth Industrial Gases Ltd is covered by item 5(1) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and is therefore taxable at the rate of 7.5% as from 18 February 1983.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

7 February 2007

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#### ATO references

NO: 2006/20258  
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ATOlaw topic: Sales Tax ~~ Goods ~~ machinery  
Sales Tax ~~ Goods ~~ household