


ST 2024W - Notice of Withdrawal - Sales tax: coin operated barbecues

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: coin operated barbecues

Sales Tax Ruling ST 2024 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2024 explains that coin operated barbecues are essentially barbecues and 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

7 February 2007

ATO references

NO: 2006/20258

ISSN: 1039-4362

ATOLaw topic: Sales Tax -- Food -- equipment