

***ST 2046W - Notice of Withdrawal - Sales tax:  
machinery implements and apparatus for use in  
constructing pipelines: pipehaulers***



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# Notice of Withdrawal

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## Sales Tax Ruling

Sales tax: machinery implements and apparatus for use in constructing pipelines: pipehaulers

Sales Tax Ruling ST 2046 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2046 explains that pipehaulers clearly designed for and used only as off-road vehicles are not road vehicles of the kind ordinarily used for the transport or delivery of goods. They are therefore taxable at the rate of 7.5% under paragraph 7(1)(c) of the Third 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

14 February 2007

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### ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ machinery