


# ***ST 2051W - Notice of Withdrawal - Sales tax: windworker ventilators***

 This cover sheet is provided for information only. It does not form part of *ST 2051W - Notice of Withdrawal - Sales tax: windworker ventilators*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: windworker ventilators

Sales Tax Ruling ST 2051 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2051 explains that the windworker ventilator is regarded as a roof ventilator and is exempt from sales tax under subitem 88(1) of the First 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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 ~~ building materials and structure  
Sales Tax ~~ Exemption ~~ exempt goods