


# ***ST 2073W - Notice of Withdrawal - Sales tax: ships' stores and aircraft's stores***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: ships' stores and aircraft's stores

Sales Tax Ruling ST 2073 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2073 explains the various scenarios, where oils, greases and lubricants that are for consumption or use in a ship or aircraft that is engaged in international services, are exempt from sales tax under either item 110 or item 134 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

21 February 2007

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#### ATO references

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