


# ***ST 2103W - Notice of Withdrawal - Sales tax: soft drink delivery charges***

 This cover sheet is provided for information only. It does not form part of *ST 2103W - Notice of Withdrawal - Sales tax: soft drink delivery charges*



# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: soft drink delivery charges

Sales Tax Ruling ST 2103 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2103 explains that under paragraph 18(1)(a) of *Sales Tax Assessment Act (No. 1) 1930* the sale value of goods sold by wholesale is the amount for which the goods are sold. The 'amount for which the goods are sold' embraces all costs relating to the goods and can include costs such as freight. It is accepted, however, that freight does not form part of the taxable sale value of goods where the terms of the contract of sale provide for the property in the goods to pass to the purchaser at the vendor's premises.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
28 February 2007

---

#### ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOlaw topic: Sales Tax ~~ Food ~~ beverages