


ST 2114W - Notice of Withdrawal - Sales tax: domestic satellite receiving equipment

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: domestic satellite receiving equipment

Sales Tax Ruling ST 2114 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2114 explains that the various components of the receiving system are classified separately according to their function. Most of the components, for example, building piping or tubing, metal building materials and metal materials are exempt from tax under item 82A or subitems 84(1) or 86(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. A receiver/converter (demodulator) is covered by either item 48 or item 50 of the Second Schedule to that Act and taxable at 32.5%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

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ATOlaw topic: Sales Tax -- Goods -- household

Sales Tax -- Goods -- electronic equipment