


# ***ST 2120W - Notice of Withdrawal - Sales tax: glass display doors for coolrooms and freezer rooms and inserts for coolrooms***

 This cover sheet is provided for information only. It does not form part of *ST 2120W - Notice of Withdrawal - Sales tax: glass display doors for coolrooms and freezer rooms and inserts for coolrooms*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: glass display doors for coolrooms and freezer rooms and inserts for coolrooms

Sales Tax Ruling ST 2120 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2120 explains the circumstances in which glass display doors for coolrooms and freezer rooms, and inserts for coolrooms, are exempt from sales tax under item 84 of the First Schedule to the *Sales Tax (Exemptions and Classification) 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

28 February 2007

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ATO references

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ATOlaw topic: Sales Tax -- Goods -- equipment other

Sales Tax -- Exemption -- exempt goods