


# ***ST 2129W - Notice of Withdrawal - Sales tax: computers used as auxiliaries to aids to manufacture***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: computers used as auxiliaries to aids to manufacture

Sales Tax Ruling ST 2129 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2129 explains that operator instructions, identity coupons and tags respectively are goods for use as specified in paragraph (a) of the defined meaning of aids to manufacture in regulation 4 of the Sales Tax Regulations. Because of this and by virtue of paragraph (d) of that definition the instructions, coupons and tags qualify for conditional exemption as aids to manufacture. The classification, for sales tax purposes, of the computers and computer systems used to bring them into existence has been considered, therefore, under the 'auxiliaries to aids to manufacture' provisions.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

7 March 2007

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#### ATO references

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	Sales Tax ~~ Manufacturing ~~ process
	Sales Tax ~~ Exemption ~~ exempt goods