


ST 2142W - Notice of Withdrawal - Sales tax: self-service fuel dispensing systems

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: self-service fuel dispensing systems

Sales Tax Ruling ST 2142 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2142 explains that various rates apply to the components of self-service fuel dispensing systems. This Ruling provides examples of systems that are included in, and excluded from, subitem 7(1) of the Third 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

7 March 2007

ATO references

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