


ST 2159W - Notice of Withdrawal - Sales tax: power factor controllers for electric induction motors (power savers)

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: power factor controllers for electric induction motors (power savers)

Sales Tax Ruling ST 2159 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2159 explains that power saving devices are excluded by paragraphs 90C(1)a) and (d) from exemption under subitem 90C(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are taxable at the general rate of sales tax. This is so whether the devices are wired into the fixed electrical installations in consumers' premises or merely plugged into a power point. The devices are not taxed differently where they are wired into fixed electrical installations in consumers' 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

14 March 2007

ATO references

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