


ST 2168W - Notice of Withdrawal - Sales tax: entrance matting

 This cover sheet is provided for information only. It does not form part of *ST 2168W - Notice of Withdrawal - Sales tax: entrance matting*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: entrance matting

Sales Tax Ruling ST 2168 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2168 explains that entrance mats are not boards or sheets nor are they linings in the context in which that word appears in subitem 83(3) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Entrance matting is taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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ATOlaw topic: Sales Tax ~- Goods ~- building materials and structure
Sales Tax ~- Goods ~- equipment other
Sales Tax ~- Goods ~- household